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2005

ANNUAL REPORT

of the

TOWN OF LYME, NEW HAMPSHIRE



For the Year Ending December 31, 2005

TOWN OF LYME
38 UNION STREET, PO BOX 126
LYME, NEW HAMPSHIRE 03768-0126
WEB SITE: WWW.LYMENH.GOV

EMERGENCY SERVICES

FAST Squad	KEVIN PETERSON	Emergency ☎	911
		All other calls ☎	643-3610
Fire Chief	MICHAEL C. HINSLEY	Emergency ☎	911
		All other calls ☎	643-3610
Police Chief	PAULINE Q. FIELD	Emergency ☎	911
		Local calls ☎	795-2047
		Dispatch ☎	643-2222
Road Agent	FRED O. STEARNS, III	Emergency ☎	643-2222
		All other calls ☎	795-4042

NON-EMERGENCY SERVICES

Librarian BETSY EATON ☎ 795-4622

Library Hours:

<i>Monday</i>	<i>1:00 PM - 5:00 PM</i>	<i>Thursday</i>	<i>10:00 AM - 5:00 PM</i>
<i>Tuesday</i>	<i>10:00 PM - 5:00 PM</i>	<i>Friday</i>	<i>10:00 AM - 3:00 PM</i>
<i>Wednesday</i>	<i>10:00 PM - 8:00 PM</i>	<i>Saturday</i>	<i>9:00 PM - 12:00 PM</i>

Selectmen PETER A. BLEYLER, Chair
JUDITH LEE SHELNUTT BROTMAN
RICHARD G. JONES

Board of Selectmen Meetings Wednesday 8:00 AM until meeting completed
Office Hours: M W F 9:00 AM - 12:30 PM ☎ 795-4639
FAX 795-4637

Administrative Assistant CAROLE A. BONT
Assessing Agent DIANA CALDER

Office Hours: 1st Friday of the Month - By appointment only

Assessing Agent's Assistant ELISE A. GARRITY
Bookkeeper/Secretary DINA D.H. CUTTING
Planning & Zoning Administrator

VICTORIA B. DAVIS ☎ 795-2661

Office Hours: W F 9:00 AM - 12:30 PM

Tax Collector JOANNE GUTHRIE COBURN ☎ 795-4416

Office Hours: Monday 10:00 AM - 12:00 noon

Town Clerk PATRICIA G. JENKS ☎ 795-2535

Deputy Town Clerk SHARON GREATORREX

Office Hours: M, W, F 8:00 AM - 2:00 PM

Transfer Station Highway Garage Hours: Sunday 8:30AM - 11:00AM
School Board Meetings

Thursday 7:00 PM 4th Thursday evening each month

ANNUAL REPORT

of the

TOWN OF LYME

NEW HAMPSHIRE



For the year ending December 31, 2005

Town of Lyme

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Lyme School District
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DEDICATED TO



REBECCA TAYLOR FRANKLIN (1938 – 2005) 1st BOOKKEEPER/SECRETARY FOR THE BOARD OF SELECTMEN

The Board of Selectmen hereby dedicates the 2005 Annual Town Report to Rebecca T. Franklin, known to us all as “Becky”. In 1973 Becky became the first Bookkeeper/Secretary for the Town of Lyme. She trained every Selectmen, department head and committee person thereafter. She greeted everyone who came into the Selectmen’s Office with a smile and good humor. She was an appreciative audience for our many local joke tellers. She knew almost everyone by name. She remembered their children’s names, where they went to school, and what they were interested in. She never failed to ask after a loved one when someone stopped by about a problem or with a question. She let the Selectmen know who needed assistance but was afraid to ask. She greeted newcomers with tips about life here in the Upper Valley. She empathized with our older citizens who liked to come in and tell her their troubles. She was always willing to stop and listen to a concerned or upset person no matter how busy she was. She was a good steward of the town’s resources and provided balance and perspective to the affairs of town government. She was Lyme’s Citizen of the Year in 2001. She was our public face for almost thirty years. We miss you Becky.

IN MEMORIAM

We are better for having known, shared and lived with these extraordinary people. These people volunteered their time, energy and dedication to the town and the school to make our community a better place to live.



Florance Dike Claflin (1912 – 2005)

Florance Claflin was born in Lyme, and she lived here until 1994. She was a descendant of Nathaniel Southworth (Squire Southard), a tanner and one of the founders of The Baptist Church, who moved to Lyme in 1800. She was a volunteer for the Converse Free Library for over 25 years, and was often a “relief” volunteer as she could walk to the library during bad weather. She was also very musical and played in the Lyme Bell Choir and local bands.



Kenneth E. Elder (1914 - 2005)

Kenneth Elder was born in Hanover and raised in Lyme. He was Fire Warden for 15 years. He was Selectman from 1952 – 1964, Overseer of Public Welfare from 1953 – 1960 and again 1973 - 2000, a Lyme Historical Society member, a Utility Club lifelong member, and the 2000 Citizen of the Year. His father bought the 1815 farm on Acorn Hill in 1929. Ken bought the farm from his Dad in 1940 and operated a family farm known as the “Acorn Hill Jersey Farm” where he raised and milked pretty tan Jerseys.

IN MEMORIAM



Rebecca Taylor Franklin ("Becky") (1938 – 2005)

Becky moved to town shortly after her marriage to John Franklin who is a direct descendant of Lyme's first settlers, William and Elizabeth Sloan, who arrived in Lyme on May 20, 1764. While daughter Lisa was still a toddler, Becky came to work in the Town Selectmen's office and stayed for almost thirty years (1973-1988), supporting all of Lyme's citizens quietly and competently in her role as Bookkeeper/Secretary. She was the 2001 Lyme Citizen of the Year. She was very musical and played in the Lyme Bell Choir for many years.



Charlotte Sanders Goldthwait (1914 – 2004)

Charlotte Goldthwait (right) was the red-haired principal of Lyme School from 1969 to 1972. When she and her husband retired in 1973 they moved back to New London where they had lived as newlyweds. Although she did not live in Lyme, in recent years she was a passionate volunteer in her community. For the last 13 years she was an active volunteer at the Tracy Memorial Library in New London. As a library volunteer she took down, repaired, and laundered 10 pairs of drapes in the public room as well as vacuumed, washed windows, and re-upholstered the furniture. She also served on the Sutton Budget Committee and the League of Women Voters in New London, NH.

IN MEMORIAM



Donna Drew Huntington (1941 - 2006)

Donna Huntington lived in Piermont, New Hampshire, and worked as a nurse at the Lyme Home Health Agency from 1984 – 1994 when it merged with the Visiting Nurse Alliance. She continued to provide skilled and compassionate care for Lyme citizens for many years after joining the Visiting Nurse Alliance.



Trina Schart Hyman (1939 – 2004)

Trina Hyman moved to Lyme in 1966 and lived here for the rest of her life. She illustrated more than 150 children's books, donated many books to the library, had several shows in the library, and for years staged an annual Christmas art exhibit in the Library and a Halloween illustrated children's program as well.

IN MEMORIAM



Edward F. Jenks ("Hoot") (1930 - 2006)

Edward Jenks was born in Hanover and lived for many years in Lyme. Ed was the Road Agent from 1958-1965. He worked for many years in heavy construction. He was the driving force behind the purchase of Lyme's first road grader.



Jean Geary McIntyre (1934 - 2005)

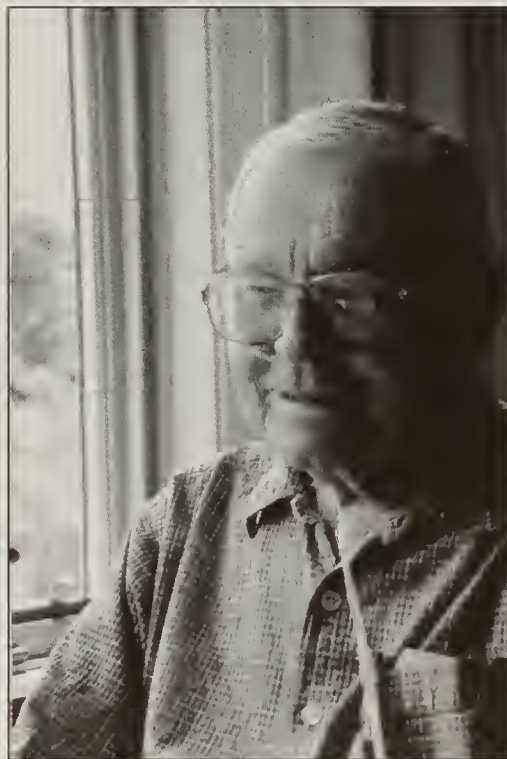
Jean McIntyre moved to Lyme in 1963 with her family. As a volunteer, Jean McIntyre taught Lyme School students how to develop film and print photos, was on the Lyme Student Loan Fund (now Scholarship Fund), taught at the Ford Sayre Ski Program, cooked and delivered meals to Lyme seniors, helped raise money for two Lyme dairy farms devastated by barn fires, and used her photographic skills to document the old barns in town.

IN MEMORIAM



Mary Sharples Bowden Olmsted (1914 - 2005)

Mary Olmsted moved to Lyme in 1961. She was a “professional volunteer” in Lyme as a Utility Club member, a Town Recreation Committee member, a Conservation Commission member, Selectwoman from 1974 - 1976, a Lyme ski program teacher, and a Ford Sayre Ski Council member. She hosted a “haunted house” on Halloween for 25 years. Her house (now the Dowd Inn on the Common) was the site of many board and committee meetings over the years.



Richard W. Olmsted, Sr. (1911 - 2005)

Richard Olmsted lived in Lyme for 25 years. He served on the Budget and Recreation Committees.

IN MEMORIAM



Bertha Horton Davis Perkins (1905 – 2005)

Bertha Perkins lived in White River Junction and taught at the one-room Chesley School in Lyme from 1927 – 1929. She married Archie Perkins of Lyme in 1928.



Allie Chester Pike (1923 - 2005)

Allie Pike was born and raised in Lyme. He served as the Road Agent from 1973 - 1988. He made sure our roads were safe for us to travel no matter the hour or the weather. He is shown here with his beloved wife, Marjorie.

IN MEMORIAM



Elizabeth Litchfield Waterbury ("Betty") (1908 - 2005)

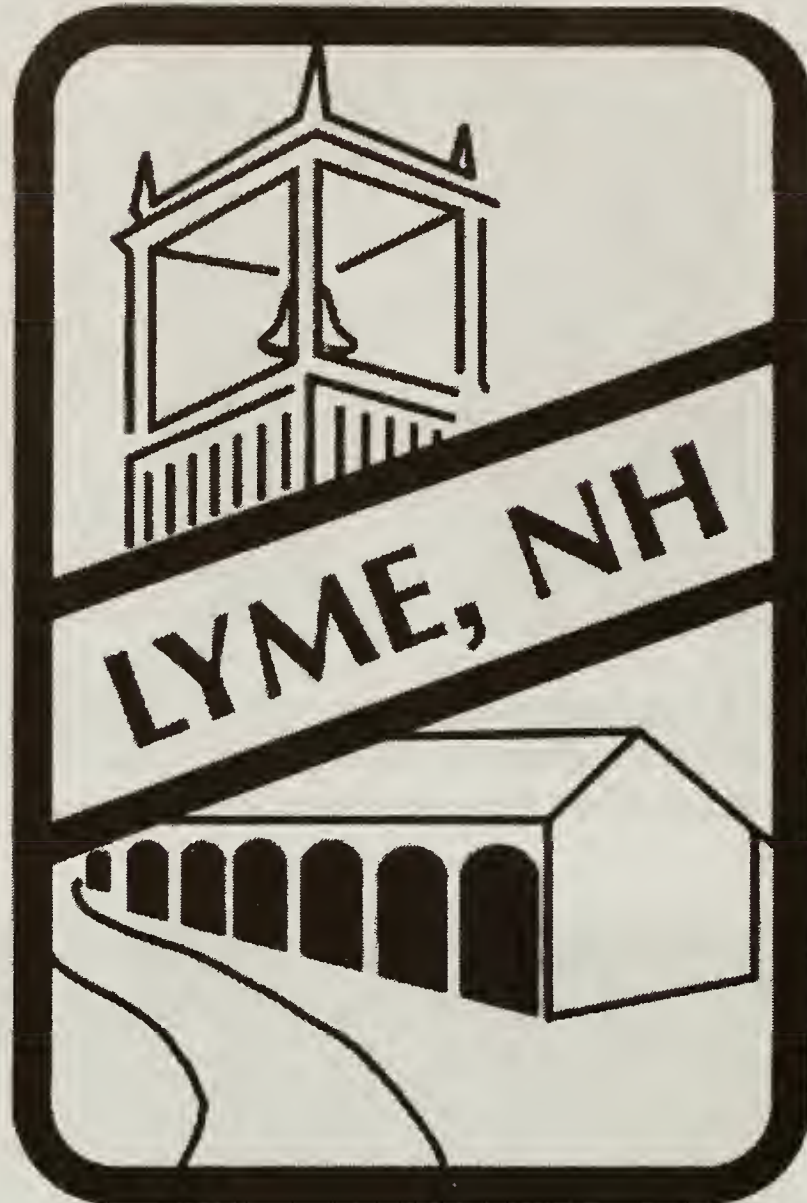
Elizabeth Waterbury received the Boston Post Cane in 2004. Betty had lived in Lyme Center since 1945 when she and her husband came to town because her husband wanted to own and operate a farm.



Ruth Whittemore (1909 - 2005)

Ruth Whittemore, a life long resident of Lyme, was a founding member of the Lyme Historical Society. She and her sister Pauline, compiled and maintained the photographic history of Lyme until the last few years of her life. She was a lifelong member of the Utility Club and a recipient of the Boston Post Cane. She is a direct descendant of Lyme's first settlers, William and Elizabeth Sloan, who arrived in Lyme on May 20, 1764.

TOWN OF LYME



GENERAL INFORMATION

PHOTO OF LYME, NEW HAMPSHIRE



OLD PHOTO OF DORCHESTER ROAD

The old photo was taken from the tower of the Lyme Congregational Church looking up Sand Hill (also known as part of Dorchester Road). You can see Alden Tavern on the right and farther up Sand Hill (Dorchester Road) on the right you can see the former home of Olive and Richard Gray. Farther up Dorchester Road, you can see the home of James and Karen Poage that appears near the horizon in the background. In the foreground, on the other side of the road, you can see the tower of the old brick school house which has since been removed. The Lyme House where the Lyme Congregational Church holds its “Bargain Barn” is presently located there. The set of horsesheds you can see in this photo were later removed and that is where the Barney and Laura Brannen home is presently located. Then there are three houses up Sand Hill, ending with Andrea and Tom Heitzman’s house on the left where High Street intersects with Dorchester Road. (Compare the Alden Inn and the horizon line in this photo with the 2006 photograph on the inside title page.)

ABOUT LYME

Origin: The Town of Lyme is a rural community located in the upper Connecticut River Valley region of New Hampshire, rising from the Connecticut River bottom on the western border to the top of Smarts Mountain in the northeast corner of Lyme at 3,238 feet. Lyme was chartered in 1761 with the first settlers arriving in 1764 and the first Town Meeting convened in 1769. Some think Lyme's name came from Old Lyme, Connecticut, which lies at the mouth of the Connecticut River and others mention Lyme Regis, England. The spelling on the original 1761 charter of "Lime" has been attributed to an error by Governor Wentworth's secretary.

The original settlers were from Palmer, Belchertown and Brookfield in Massachusetts. A great deal of early settlement occurred in the mountainous eastern part of town, however, today most Lyme residents live in the less mountainous western half of town, closer to the Connecticut River. The occasional apple trees and lilac bushes stand sentinel near old cellar holes as evidence of earlier settlers in the eastern part of town. Population peaked in Lyme in 1820 at about 1,824 when the hillsides were covered with sheep farms and then fell to 830 in 1930. Today the population is estimated at 1725 or 32.1 persons per square mile of land area.

Demographics, 2000 Census: The population in Lyme in 2000 was 1,679. The population in 2004 was 1725 – almost a 3% increase in population in four years. In 2000 the median age was 42.6, with 25.5% of the population under the age of 18 and 14% aged 65 or older. The total number of households is 678 with an average size of 2.5 persons per household. Of those households, 475 households had an average size of 3.0 persons. As of April 1, 2000, there were 750 total housing units in Lyme.

Geography: Lyme contains approximately 55 square miles of territory: 54.8 square miles of land and 0.2 square miles of inland water. Lyme has approximately 65 total miles of roads: Of those about 49 miles are town-maintained. Lyme has 28.7 miles of paved roads and 38.7 miles of gravel roads.

Lyme has several distinctive historic buildings. Lyme hosts a row of twenty-seven restored historic horse sheds behind the Congregational Church. These comprise the longest line of contiguous horse sheds in New England standing today. Lyme boasts an 1885 covered bridge, a 1915 forest fire lookout tower and two early nineteenth century churches that retain their historic character. When a new school was needed, Lyme retained the exterior of the 1912 schoolhouse and built new inside and around it. The 1839 Lyme Center Academy's restoration work earned a statewide award. Private homeowners have also restored homesteads, barns and other agricultural outbuildings throughout the town. Despite changes through the years, the Lyme Common in the center of downtown Lyme has retained much of its historic late 19th century character and charm.

**TOWN OFFICERS
COMMITTEE AND BOARD MEMBERS**

**Budget Committee
(Elected 3-year term)**

GEORGE W. ("JEFF") LEHMANN	Term expires 2006
STUART V. ("MIKE") SMITH, JR.	Term expires 2006
EARL F. STROUT	Term expires 2006
<i>(resigned). (Budget Committee appointed Manning Rountree until the 2006 town meeting.)</i>	
MANNING ROUNTREE	Term expires 2006
BARNEY L. BRANNEN III, Chair	Term expires 2007
JOSHUA KILHAM	Term expires 2007
FREDA T. SWAN	Term expires 2007
DAVID W. CAFFRY	Term expires 2008
GIBBONS G. CORNWELL III	Term expires 2008
B. WAYNE TULLAR, JR.	Term expires 2008
LASZLO C. BARDOS	School Board Representative
JUDITH LEE SHELNUTT BROTMAN	Selectman

**Cemetery Commission
(Elected 3-year term)**

MICHAEL C. HINSLEY	Term expires 2006
JEAN A. SMITH, Chair	Term expires 2007
JENNIFER J. COOKE	Term expires 2008

**Communications Study Committee
(Appointed by the Selectmen for an indefinite term)**

DAVID L. AVERY, Chair
PETER A. BLEYLER, Selectmen's Representative
PAULINE Q. FIELD, Police Chief, ex officio
MICHAEL C. HINSLEY, Fire Chief, ex officio
MICHAEL B. PRINCE
WALLACE E. RAGAN, Emergency Management Coordinator, ex officio
JOHN H. SANDERS, JR.

Connecticut River Joint Commissions
Upper Valley River Subcommittee of the Joint River Commission
(Appointed by Selectmen for indefinite term)

HENRY SWAN, CT River Commissioner	<i>(Resigned in 2006)</i>
ADAIR D. MULLIGAN, CT River Joint Commissions Communications Director	
FREDA T. SWAN, Lyme Representative	<i>(Resigned in 2006)</i>
VACANT, Lyme Representative	
VACANT, Lyme Representative	
VACANT, Alternate	

Conservation Commission
(Appointed by Selectmen 3-year term)

PAUL F. KLEE	Term expires 2006
LAURA S. McDANIEL	Term expires 2006
LEE E. LARSON, Chair	Term expires 2007
ADAIR D. MULLIGAN	Term expires 2007
VICKI VANCE MAY	Term expires 2008
MATTHEW STEVENS	Term expires 2008
RICHARD G. JONES	Selectman

Energy Committee
(Appointed by Selectmen) (All terms expire December 2006)

FRANCIS P. BOWLES ("FRANK")	Term expires 2006
MATTHEW W. BROWN ("MATT")	Term expires 2006
CHRISTINE L. CULLENBERG ("TINA"), Secretary	Term expires 2006
THOMAS R. HUNTON	Term expires 2006
THOMAS W. HUGHES	Term expires 2006
DENIS G. KELEMEN	Term expires 2006
CLAUDIA A. KERN, Co-Chair	Term expires 2006
CAROLA LEA, Co-Chair	Term expires 2006
JOHN M. STADLER	Term expires 2006
PETER A. BLEYLER, Selectmen's Representative	Term expires 2006

Fast Squad
(Volunteers)

KEVIN A. PETERSON, President

Federal Emergency Management Agency Plan
(Appointed by Selectmen)

WALLACE E. RAGAN, Director of Local Emergency Management

Fire Department Chiefs
(Appointed by Selectmen)

MICHAEL C. HINSLEY, Chief
WAYNE J. THOMPSON, Deputy Chief

Forest Fire Wardens

(Recommended by Selectmen, Approved & Appointed by State for 2 year terms*)

*JAMES E. NICHOLS	Warden	Term expires 2007
ALFRED BALCH	Deputy Warden	Term Expires 2007
RONALD J. BALCH	Deputy Warden	**Term expires 2007
<i>**Resigned effective 2006</i>		
DON E. ELDER	Deputy Warden	Term expires 2007
HENRY S. FLICKINGER, JR.	Deputy Warden	Term expires 2007
MICHAEL C. HINSLEY	Deputy Warden	Term expires 2007
*STEPHEN J. MADDOCK	Deputy Warden	Term expires 2007
WILLIAM R. NICHOLS	Deputy Warden	Term expires 2007
A. WAYNE PIKE	Deputy Warden	Term expires 2007
RICHARD A. PIPPIN, JR.	Deputy Warden	Term expires 2007
CHARLES R. RAGAN	Deputy Warden	Term expires 2007
*BRIAN E. RICH	Deputy Warden	Term expires 2007
*ROBERT E. SANBORN	Deputy Warden	Term expires 2007
DOUGLAS S. VOGT	Deputy Warden	Term expires 2007

**Only these deputies are authorized to issue burn permits.*

Health Officers (Town)

(Recommended by Selectmen, Approved & Appointed by State)

CHARLES M. SAWYER, Health Officer
THOMAS W. BALL, Assistant Health Officer

Independence Day Committee
(Appointed by Selectmen for 3 year terms)

JOSEPHINE D. RICH ("JODIE")	Term expires 2006
DINA D.H. CUTTING	Term expires 2007
ROBERT N. COUTURE, JR.	Term expires 2007
JAMES B. MAYER	Term expires 2007
J. MARIE PIPPIN FINLEY ("J.J.")	Term expires 2008

Inspectors of Election

DONNA J. ANDERSEN	(Independent Nominee)	Term expires 11/2007
LEE E. LARSON	(Undeclared Nominee)	Term expires 11/2007
NANCY S. DWIGHT	(Republican Nominee)	Term expires 11/2007
JULIA B. ELDER	(Republican Nominee)	Term expires 11/2007
ALISON FARRAR ("ALLIE")	(Republican Nominee)	Term expires 11/2007
ANNE M. HARTMANN	(Republican Nominee)	Term expires 11/2007
GEORGE H. HARTMANN	(Republican Nominee)	Term expires 11/2007
DAVID P. KEANE	(Republican Nominee)	Term expires 11/2007
DARLENE C. LEHMANN	(Republican Nominee)	Term expires 11/2007
GEORGE W. LEHMANN ("JEFF")	(Republican Nominee)	Term expires 11/2007
ELEANOR SIMPSON	(Republican Nominee)	Term expires 11/2007
BEVERLY K. STROUT	(Republican Nominee)	Term expires 11/2007
EARL F. STROUT	(Republican Nominee)	Term expires 11/2007
GARRETT J. THRASHER ("GARRY")	(Republican Nominee)	Term expires 11/2007
LAURA P. DeGOOSH	(Democratic Nominee)	Term expires 11/2007
PAUL F. KLEE	(Democratic Nominee)	Term expires 11/2007
MARYA W. KLEE	(Democratic Nominee)	Term expires 11/2007
CHRISTINA M. SCHONENBERGER ("CHRIS")	(Democratic Nominee)	Term expires 11/2007
LETITIA O. SMITH ("TISH")	(Democratic Nominee)	Term expires 11/2007
KATHLEEN D. WASTE	(Democratic Nominee)	Term expires 11/2007
JANET L. WILLIAMS	(Democratic Nominee)	Term expires 11/2007
BARBARA S. WOODARD	(Democratic Nominee)	Term expires 11/2007

Library Trustees
(Elected 3-year term)

ALIDA M. CIAMPA	Term expires 2006
ALAN D. HEWITT, Treasurer	Term expires 2006
ANN JUSTICE	Term expires 2006
ANNE M. HARTMANN	Term expires 2007
JUDITH G. RUSSELL	Term expires 2007
JUDITH D. THRASHER, Secretary	Term expires 2007
STEPHEN CAMPBELL	Term expires 2008
MARGOT H. MADDOCK	Term expires 2008
LETITIA O. SMITH, Chair	Term expires 2008
BETSY EATON	Librarian
MARGARET C. CAFFRY	Librarian Assistant
LOIS WINKLER	Librarian Assistant

Lyme Center Academy Building Committee
(Appointed by Selectmen for 3-year term)

WAYNE P. BATES	Term expires 2006
JOHN L. CAMPBELL, JR.	Term expires 2006
SALLIE M. RAMSDEN	Term expires 2007
CHRISTINA M. SCHONENBERGER	Term expires 2007
DON E. ELDER	Term expires 2008

Lyme History Committee
(Appointed by Selectmen for 3-year term)

WILLIAM N. MURPHY	Term expires 2006
JANE B. FANT	Term expires 2006
CAROLA LEA	Term expires 2007
SALLIE M. RAMSDEN	Term expires 2007
CHRISTINA M. SCHONENBERGER	Term expires 2008

Overseer of Public Welfare
(Elected 1-year term)

NANCY ELIZABETH GRANDINE	Term expires 2006
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Planning Board
(Elected 3-year term)

DAVID G. SWANZ	Term expires 2006
(resigned effective January 2006) (Selectmen appointed Donald R. Dwight to serve as a regular member until March 2006)	
DONALD R. DWIGHT, Alternate	Term expires 2006
FREDA T. SWAN, Chair	Term expires 2007
JOHN M. ELLIOTT ("JACK")	Term expires 2007
MARGARET JEAN McINTYRE ("JEANIE")	Term expires 2008
RICHARD G. JONES	Selectman
DANIEL BRAND, Alternate	Term expires 2007
VACANCY, Alternate	Term expires 2008
VICTORIA B. DAVIS	Planning & Zoning Administrator

Police and Dog Control Officers
(Appointed by Selectmen)

PAULINE Q. FIELD	Police Chief
SHAUN O'KEEFE	Police Officer – full-time
ANTHONY SWETT	Police Officer – part-time
ROYDEN W. DAISEY	Animal Control Officer
BENJAMIN KILHAM	Deputy Animal Control Officer

Public Works Facility Building Committee
(No term specified)

JUDITH LEE SHELNUTT BROTMAN, Chair & Selectmen's Representative
JAMES L. JENKS
ALLAN B. NEWTON
ANTHONY B. RYAN
STUART V. SMITH, JR. ("MIKE")
FRED O. STEARNS, III, Road Agent
FREDA T. SWAN, Secretary

Recreation Commission
(Appointed 3-year term)

CATHERINE P. CRAMER, Chair	Term expires 2006
JAMES C. MAYERS (<i>Resigned.</i>)	
VACANT	Term expires 2006
DOUGLAS S. VOGT (<i>Resigned.</i>)	
VACANT	Term expires 2006
TOR D. TOSTESON	Term expires 2007
KATHLEEN R. HENRIQUES	Term expires 2007

KERRY J. BECK	Term expires 2008
RICHARD G. JONES	Selectman
STEPHEN K. SMALL, Recreation Director	

Road Agent
(Elected 1-year term)

FRED O. STEARNS, III	Term expires 2005
----------------------	-------------------

Safety Committee
(Appointed for indefinite term)

STEPHEN CAMPBELL	Library Representative
PAULINE Q. FIELD, Police Chief	Police Department Representative
PATRICIA G. JENKS, Town Clerk	Town Offices Representative
WILLIAM LaBOMBARD, Sexton	Highway Department/Cemeteries/ Parks & Playgrounds
ALLAN B. NEWTON	Community at Large
WALLACE E. RAGAN, Chair	Emergency Management Director
SIMON CARR	Transfer Station Representative
GERALD A. CLANCY, Principal	School Representative

Selectmen
(Elected 3-year term)

PETER A. BLEYLER, Chair	Term expires 2006
JUDITH LEE SHELNUTT BROTMAN	Term expires 2007
RICHARD G. JONES	Term expires 2008

Sexton
(Elected 1-year term)

WILLIAM LaBOMBARD	Term expires 2006
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Supervisors of the Checklist
(Elected 6-year term)

BERNARD W. TULLAR, SR. <i>(resigned.)</i> <i>(Board of Selectmen appointed Elise A. Garrity until the 2006 town meeting.)</i>	Term expires 2006
ELISE A. GARRITY	Term expires 2006
JOHN D. FRANKLIN	Term expires 2008
KATHERINE ("KATHY") P. LARSON	Term expires 2010

Tax Collector
(Elected 3-year term)

JOANNE G. COBURN	Term expires 2007
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Town Clerk
(Elected 3-year term)

PATRICIA G. JENKS

Term expires 2006

Town Moderator
(Elected 2-year term)

WILLIAM H. WASTE

Term expires 2006

Assistant Town Moderator
(Appointed for each event as it comes up by the town moderator.)

NANCY ELIZABETH GRANDINE

Term expires 2006

Town Treasurer
(Elected 3-year term)

LUANE T. CLARK (formerly Cole) *(resigned.)*
(Board of Selectmen appointed Andrea Colgan
until the 2006 town meeting year. Someone has
to run for the remaining one year term.)

Term expires 2007

ANDREA N. COLGAN

Term expires 2006

Town Deputy Treasurer
(Elected 3-year term)

JOSEPHINE D. RICH ("JODIE")

Term expires 2007

Town Offices Building Committee
(Appointed by Selectmen until task is completed.)

PETER A. BLEYLER, Chair

CAROLE A. BONT

JANE B. FANT

PATRICIA G. JENKS, Recording Secretary

DONALD METZ, JR. ("DON")

RICHARD A. PIPPIN, SR. ("TONY")

LETITIA O. SMITH ("TISH")

FREDA T. SWAN

MICHAEL S. WOODARD

Selectmen's Representative
Administrative Assistant, ex officio

Town Clerk, ex officio

Library's Representative

Transfer Station Study Committee
(Appointed by Selectmen 3 year term)

STEPHEN J. MADDOCK, Chair	Term expires 2007
CYNTHIA A. BOGNOLO	Term expires 2007
MARYA W. KLEE	Term expires 2007
JULIAN F. McDONALD (“PETE”)	Term expires 2007
ALBERT PRYOR (“AL”), Ex Officio	
PETER A. BLEYLER, Selectmen’s Representative	
SIMON CARR, Consultant	

Trustees of the Trust Funds
(Elected 3-year term)

TIMOTHY J. CALLAGHAN	Term expires 2006
CARL O. LARSON	Term expires 2007
LEONORE I. KATZ-RHOADS (“Nora”)	Term expires 2008

Zoning Board of Adjustment
(Appointed by Selectmen and Planning Board 3-year term)

O. ROSS McINTYRE	Term expires 2006
<i>(Selectmen’s Appointee)</i>	
GEORGE H. HARTMANN, Chair	Term expires 2007
<i>(Selectmen’s Appointee)</i>	
ALAN R. GREATOREX, Vice Chair	Term expires 2008
<i>(Selectmen’s Appointee)</i>	
JAMES F. POAGE	Term expires 2006
<i>(Planning Board Appointee)</i>	
WALTER D. SWIFT	Term expires 2007
<i>(Planning Board Appointee)</i>	
BRENDA J. GLASS (“JACKIE”), Alternate	Term expires 2006
VACANT	
<i>(Resigned in 2006 – Planning Board is looking for a replacement)</i>	
MARCIA ARMSTRONG, Alternate	Term expires 2007
<i>(Planning Board Appointee)</i>	
MARGOT MADDOCK, Alternate	Term expires 2008
<i>(Planning Board Appointee)</i>	
VICTORIA B. DAVIS	
ADAI R. D. MULLIGAN	ZBA Recorder
	Planning & Zoning Administrator

LYME SCHOOL

School Board (Elected 3-year term)

LASZLO C. BARDOS, Chair	Term expires 2006
BRIAN R. COOK	Term expires 2006
MARK J. TECCA, Vice-Chair	Term expires 2006
PETER T. GLENSHAW, Secretary	Term expires 2007
JULIE M. McCUTCHEON ("JULES")	Term expires 2007
KATHLEEN McGOWAN ("KATHY")	Term expires 2008
MARGARET R. MINNOCK ("MAGGIE")	Term expires 2008

School District Clerk (Elected 1-year term)

PATRICIA G. JENKS	Term expires 2006
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School District Moderator (Elected 1-year term)

WILLIAM H. WASTE	Term expires 2006
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School District Treasurer (Elected 1-year term)

DINA D.H. CUTTING	Term expires 2006
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NATIONAL AND STATE REPRESENTATIVES 2005

Lyme is part of Grafton County and in the second Congressional District (New Hampshire has only two.)

UNITED STATES SENATORS:

Judd Gregg, Republican
393 Russell Senate Office Building
Washington, DC 20510-2904
202-224-3324
603-225-7115 – 603-622-7979
<http://gregg.senate.gov>

John E. Sununu, Republican
111 Russell Senate Office Building
Washington, DC 20510
202-224-2841
603-647-7500 – 603-430-9560
<http://sununu.senate.gov>

REPRESENTATIVE IN CONGRESS: (District 2)

Charles Bass, Republican
2124 Rayburn House Office Building
Washington, DC 20515
202-225-5206
603-226-0249 – 603-358-4094
<http://cbass@mail.house.gov>

GOVERNOR:

John Lynch, Democrat
State House
25 Capital Street
Concord, NH 03301
(603)271-2121
(603)271-7680 (fax)
<http://nh.gov>

EXECUTIVE COUNCILOR: (District 1)

Raymond S. Burton, Republican
338 River Road
Bath, NH 03740
603-271-3632 – 603-747-3662
rburton@gov.state.nh.us

STATE SENATOR: (District 2)

Carl R. Johnson (Republican)
42 Dale Road
Meredith, NH 03253
603-279-6492
carljohn@worldpath.net

107 North Main Street, Room 302
Concord, NH 03301
603-271-3041
carl.johnson@leg.state.nh.us

STATE REPRESENTATIVES: (District 09)

Bernard L. Benn (Democrat)
28 ½ Rip Road
Hanover, NH 03755-1614
603-643-5058
blbenn@valley.net
bernard.benn@leg.state.nh.us

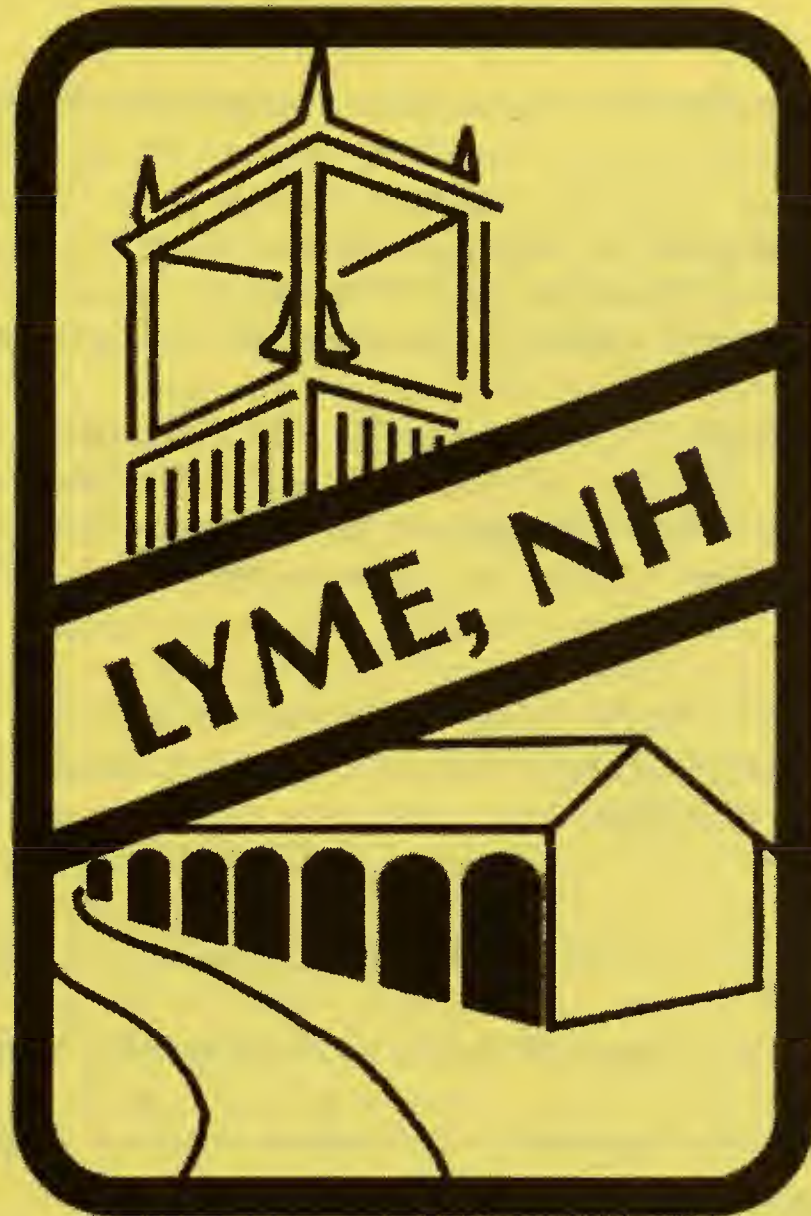
Ruth Z. Bleyler (Democrat)
19 Rocky Hill Lane
Lyme, NH 03768-3425
603-795-9912
ruth.bleyler@valley.net
ruth.bleyler@leg.state.nh.us

Sharon L. Nordgren (Democrat)
23 Rope Ferry Road
Hanover, NH 03755-1404
603-643-5068
sharon.nordgren@valley.net
sharon.nordgren@leg.state.nh.us

Hilda W. Sokol
6 Storrs Road
Hanover, NH 03755-2410
603-643-2702
hilda.w.sokol@dartmouth.edu



TOWN OF LYME



WARRANT FOR
MARCH 14, 2006, TOWN MEETING

**WARRANT FOR THE ANNUAL TOWN MEETING
STATE OF NEW HAMPSHIRE**

GRAFTON, SS

TOWN OF LYME

To the inhabitants of the Town of Lyme, New Hampshire, who are qualified to vote in Town affairs:

You are hereby notified that the annual Town Meeting of the Town of Lyme, New Hampshire, will be held at the Lyme Community Gymnasium in the Lyme School on Tuesday, March 14, 2006, at 7:00 A.M., to act upon the following subjects:

(Polls will open for voting by ballot on Articles One to Thirteen on Tuesday, March 14, 2006, at 7:00 A.M. and will close at 7:00 P.M., unless the Town votes to keep the polls open to a later hour. The Town Meeting will then recess until Tuesday, March 14, 2006, at 9:00 A.M. when all other Articles will be considered at the business meeting which will start at 9:00 A.M.)

REMINDER: YOU WILL VOTE FOR OFFICERS AND FOR ARTICLES ON THE OFFICIAL BALLOT ON TUESDAY AND YOU WILL ATTEND TOWN MEETING ON THE SAME TUESDAY MORNING.

ELECTION OF OFFICERS

ARTICLE 1. To vote by non-partisan ballot for the following Town Officers:

Three Budget Committee Members to serve for a term of 3 years;
One Cemetery Commissioner to serve for a term of 3 years;
Three Library Trustees to serve for a term of 3 years; and
One Moderator to serve for a term of 2 years;
One Overseer of Public Welfare to serve for a term of 1 year;
One Planning Board Member to serve for a term of 3 years.
One Road Agent to serve for a term of 1 year;
One Selectman to serve for a term of 3 years;
One Sexton to serve for a term of 1 year;
One Supervisor of the Checklist to serve for a term of 6 years;
One Town Clerk to serve for a term of 3 years;
One Treasurer to serve for a term of 1 year; and
One Trustee of Trust Funds to serve for a term of 3 years.

ZONING AMENDMENTS

ARTICLE 2. Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

This is a “clean-up” amendment including a broad spectrum of changes which the Planning Board feels are necessary, but not controversial. Amend definition of “abandoned” to include two years as already indicated in sections 8.27 and 8.13. Amend “access ways” to match Curb Cut Regulations. Amend “Best Management Practices” to reference helpful documents. Amend “Dwelling Unit” to be a housekeeping unit for regular occupancy. Amend “home occupation” to include only home businesses with residents as owner/employees. Amend definition of “improvement” to include “structure” rather than just “building.” Amend “minor subdivision” to include “condominiums” rather than “sites.” Amend definition of “restaurant” as not legal to prohibit restaurant by type. Add definitions for “private road,” and “service road.” Amend definition of “unit” to be for regular occupancy and to include institutions. Amend definition of “variance” to provide the basic definition only. Delete section 3.33 Lots Crossed by Town Lines as it does not conform to NH RSA 674:53. Amend 4.42 to require only a zoning easement instead of a conservation easement. Amend section 4.43 Temporary Uses and Structures to state “consistent with the project” rather than “suitable.” Amend section 5.21 Heights Regulations to clarify definition and reference Telecommunications Facility Ordinance. It also provides for a special exception if recommended by the Fire Chief. Amend 7.10 to provide for conditional use approvals by the Planning Board to match amendments made last year and reference the possibility of a ZBA variance. Amend 7.24 Egress Controls to match Curb Cut Regulations. Amend 8.24 Expansion of Existing Structures...Within or Into Conservation Districts to require Planning Board review of steep slopes encroachment as already required in section 4.62 B. and Conservation Commission review of wetland and shoreland encroachment as already required in sections 4.61 B. and 4.63 B. Amend section 10.18 ZBA Powers to exclude Zoning Ordinance Interpretation. The Board is not provided with the power to interpret the zoning ordinance in any forum other than a public hearing for a specific case.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board.)

ARTICLE 3. Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend the definition of “lot coverage” to clearly exclude septic systems, wells, and tanks; and include commercial parking areas.

Explanation: It has been unclear if lot coverage included underground buildings. The specific reference to just utility structures should clarify the intent. Also commercial parking has not been included as lot coverage in many districts, but the intent is that it should.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 4: Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend the definition of “non-conforming lot,” “non-conforming use,” and section 8.11 Continuation and Expansion (of nonconforming uses) to deem a lot or use non-conforming if it legally existed prior to adoption of the provision in the zoning ordinance which prohibits it rather than prior to the adoption of zoning in 1989.

Explanation: The zoning ordinance is supposed to be a “living” document to change with time. It is possible that the ordinance could change to make existing conforming lots or uses nonconforming. It is not reasonable to continue to refer back to 1989.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 5: Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend the definition of the Ridgeline and Hillside Conservation District in section 3.27.6 to reference a map in the appendices (see attachment).

Explanation: The current definition of the district is vague and impossible to determine.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 6: Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend footnotes of Table 4.1 to clearly allow a “home occupation,” or “agricultural” and “forestry” uses. Amend section 4.48 Business Use to exclude “home occupation.”

Explanation: Currently, the ordinance requires a permit for home occupations such as offices. This is impossible to regulate and excessive.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 7: Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Add definition of “fire protection structures.” Amend sections 4.61, 4.63, and 4.65 to allow “fire protection structures” within the wetlands, shoreland, and flood prone area conservation districts. Amend section 5.13 Setbacks to exempt “fire protection structures” from setback requirements.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 8: Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend section 4.53 Driveways shall not serve structures more than 1,000’ from a Class V or better road except by special exception.

Explanation: One house can detrimentally affect the wildlife habitat of a large previously unfragmented parcel. The NH Fish & Game Department plan states, “Human development and infrastructure may affect wildlife including reduced landscape connectivity, introduction of invasive species, contaminants, and modified local climate.”

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 9: Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend sections 4.53 Driveways and 4.62 Steep Slopes Conservation District to limit slope of driveway switchbacks to 5%.

Explanation: Currently, the slope allowance is up to 14% by special exception. The grade of a switchback should be more moderate to accommodate emergency vehicles and lessen erosion.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 10: Are you in favor of the adoption of Amendment #9 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend sections 4.61 Wetlands Conservation District, 4.62 Steep Slopes Conservation District, 4.63 Shoreland Conservation District, and 4.65 Flood Prone Areas Conservation District to require a special exception to alter the natural surface configuration by the addition of fill or by excavation or dredging including bank stabilization.

Explanation: Currently it is not permitted, and there is no provision for a special exception.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 11: Are you in favor of the adoption of Amendment #10 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend section 5.11 Lot Size to allow more than one principal building on a lot if the total number of residential buildings does not exceed the maximum number of lots which would be allowed under lot size averaging.

Explanation: This will permit multiple residential dwellings on a lot which is not part of a subdivision allowing clustered development without breaking up the land.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board)

ARTICLE 12: Are you in favor of the adoption of Amendment #11 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend section 8.31 Vacant Lot to remove the special exception to build on a Class VI road. This could still be approved if a variance is granted and RSA 674:41 is met.

(Majority non-partisan official ballot required.) (Recommended by the Planning Board.)

ARTICLE 13. (BY PETITION.) Are you in favor of the adoption of Amendment #12 as proposed by the Petitioners for the Lyme Zoning Ordinance as follows:

Amend the Lyme Zoning Ordinance Table 5.1 (see following page for existing table) by reducing the minimum lot size, road frontage, setbacks, and lot width, and increasing maximum building footprint and lot coverage, as follows:

(A) Minimum Lot Size (Acres)

(a)	Lyme Center District	0.5 acres
(b)	Lyme Common District	0.5 acres
(c)	Commercial District	0.5 acres
(d)	Rural District	3.0 acres
(e)	East Lyme	10.0 acres
(f)	Skiway	50.0 acres
(g)	Mountain & Forest District	20.0 acres

(This section will control if there is any conflict with other sections of the ordinance.)

(B)	Minimum Road Frontage (All Districts)	0.0 feet
(C)	Minimum Road Setback (All Districts)	50.0 feet
(D)	Minimum Side Setback (All Districts)	20.0 feet
(E)	Minimum Rear Setback (All Districts)	20.0 feet
(F)	Minimum Lot Width (All Districts)	50.0 feet
(G)	Maximum Building Footprint (All Districts)	10%
(H)	Maximum Lot Coverage (All Districts)	20%

(Majority non-partisan official ballot required.) **(BY PETITION.)** **(NOT** recommended by the Planning Board.)



Explanation: Here is the Dimensional Controls Summary Table 5.1 presently in effect. This is the table the petitioners wish to alter.

5.10 SUMMARY TABLE

The dimensional controls set forth in this ordinance and in table 5.1 establish minimum lot size, road and water frontage, maximum building size, maximum lot coverage and minimum setbacks.

Table 5.1

Dimensional Control	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest
a) Minimum Lot Size (acres) (See section 5.11)	1	1	2	3 or 5	15	50	50
b) Minimum Road Frontage (ft) (See section 5.12)	100	100	200	300	600	600	1000
c) Minimum Road Setback (ft) (See section 5.13)							
Principal Structures	See Section 5.13C	See Section 5.13C	150	75	150	40	150
Accessory Structures			150	75	150	40	150
d) Minimum Side Setback (ft)							
Principal Structures	20	20	50	35	150	150	150
Accessory Structures	20	20	50	35	150	150	150
e) Minimum Rear Setback (ft)							
Principal Structures	20	20	50	35	150	150	150
Accessory Structures	20	20	50	35	150	150	150
f) Minimum Lot Width (ft)	100	100	200	300	500	1000	1000
g) Maximum Building Footprint (See section 5.14)	6%	6%	10%	2%	1%	1%	1%
h) Maximum Lot Coverage (See section 5.15)	12%	12%	20%	12%	12%	2%	2%
i) Max Gross Floor Area (sq. ft.) (See section 5.16)	6,000	6,000	14,000	14,000	14,000	14,000	14,000

**AUTHORIZATION FOR BOARD OF SELECTMEN TO
ACQUIRE OR SELL LAND, BUILDINGS OR BOTH PER RSA 41:14-A.**

ARTICLE 14. To see if the Town will vote to adopt RSA 41:14-a, authorizing the Selectmen to acquire or sell land, buildings, or both; provided, however, they shall first submit any such proposed acquisition or sale to the Planning Board and to the Conservation Commission for review and recommendation by those bodies, where a board or commission or both, exist. After the Selectmen receive the recommendation of the Planning Board and the Conservation Commission, where a board or commission or both exist, they shall hold 2 public hearings at least 10 but not more than 14 days apart on the proposed acquisition or sale; provided, however, upon the written petition of 50 registered voters presented to the selectmen, prior to the selectmen's vote, according to the provisions of RSA 39:3, the proposed acquisition or sale shall be inserted as an article in the warrant for the town meeting. The Selectmen's vote shall take place no sooner than 7 days nor later than 14 days after the second public hearing. The provisions of this section shall NOT apply to the sale of and the selectmen shall have no authority to sell:

- (a) Town-owned conservation land which is managed and controlled by the conservation commission under the provisions of RSA 36-A.
- (b) Any part of a town forest established under RSA 31:110 and managed under RSA 31:112.
- (c) Any real estate that has been given, devised, or bequeathed to the town for charitable or community purposes.

(Majority vote required.) (Recommended by the Selectmen.)

Note: Agents cannot be appointed to expend in a land purchase Capital Reserve Fund unless authority is granted under RSA 41:14-a. Recent changes to RSA 41:14-a and RSA 35:15,II have expanded the means by which towns can acquire or sell land, buildings, or both. Town meeting can now give the Board of Selectmen permission to do this without additional voter approval, if authorized in warrant article. See RSA 41:14-a and RSA 35:15, II for further details.

According to RSA 35:15, II, expenditures from any fund established for the acquisition of land pursuant to RSA 35:1 shall be made only as authorized:

- (a) *By a majority vote of the legal voters present and voting at an annual or special meeting, in the case of a town, or*
- (b) *By the selectmen, appointed as agents pursuant to RSA 41:14-a, provided that the selectmen shall not have authority to expend any sum in excess of the amount contained in any capital reserve account created for the purchase of land other than any grant moneys which may be received.*

APPOINT SELECTMEN AS AGENTS TO EXPEND FROM THE PUBLIC LAND ACQUISITION CAPITAL RESERVE FUND

ARTICLE 15. To see if the Town will vote to appoint the selectmen as agents to expend monies appropriated from the Public Land Acquisition Capital Reserve Fund adopted by the town meeting on March 11, 1997, under RSA 35:1.

(Majority vote required.) (Recommended by the Selectmen.)

Note: Even if Article 41:14-a above passes, the selectmen still are not authorized as agents to expend monies in the Public Land Acquisition Capital Reserve Fund should it become necessary to expend this money before next town meeting. This warrant article has to be passed in conjunction with the previous article – Article 14, in order to expend money out of this capital reserve fund before next year's town meeting.

* * * * *

THE TWO NEW CEMETERY FUNDS

Note: The "New Cemetery Fund" was initially created in 1967. In 2005 we discontinued the "New Cemetery Fund" in error. This is the fund in which fees associated with the sale of lots were deposited. The fees were to be accumulated in this fund to be used to purchase additional replacement cemetery space or lands in the future. When the "New Cemetery Fund" was discontinued it had a balance of \$10,461.97 as of 12/31/04. In 2005 deposits of \$2,700 came in for the sale of cemetery lots plus that money earned interest in 2005 in the amount of \$242.71 for a total of \$13,404.68. (See the Report of the Town Trustees.) In trying to reestablish the cemetery trust fund, we learned that we cannot use a capital reserve fund to receive regular deposits. Furthermore, we cannot use a special revenue fund to accumulate monies with which to buy land. Consequently, we have to establish two separate funds – one to receive monies from the sale of lots and the other to accumulate monies to buy land for a new cemetery in the future. Monies for special revenue funds are to be kept in the hands of the Treasurer, not the Trustees of the Trust Funds. Monies for capital reserve funds are kept in the hands of the Trustees of the Trust Funds. If the town wishes to move the monies from the New Cemetery Special Revenue Fund to the New Cemetery Capital Reserve Fund it may do so at the following town meeting.

CREATE THE NEW CEMETERY SPECIAL REVENUE FUND

ARTICLE 16. To see if the Town will vote to adopt the provisions of RSA 31-95-c to restrict all of the revenues from the sale of cemetery lots and/or space to expenditures for the purpose of purchasing, building and maintaining additional land and/or buildings for cemetery purposes. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the "Cemetery Special Revenue Fund," separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of this fund or source of revenue.

(Majority ballot vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

CREATE THE NEW CEMETERY CAPITAL RESERVE FUND

ARTICLE 17. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing, building and maintaining additional land and/or buildings for cemetery purposes, said fund to be entitled "New Cemetery Capital Reserve Fund," and to raise and appropriate the sum of thirteen thousand four hundred four dollars and sixty-eight cents (\$13,404.68) from the undesignated fund balance ("surplus") (which is the balance of the former "New Cemetery Fund" account as of 12/31/04 plus the deposits for the sale of cemetery lots in 2005, plus interest) to be placed in the Cemetery Capital Reserve Fund, and to appoint the selectmen as agents to expend from this fund.

(This appropriation is not included in the total general budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

CREATE THE TOWN POOR EXPENDABLE TRUST FUND

ARTICLE 18. To see if the Town will vote to create an expendable trust fund under the provisions of RSA 31:19-a, to be known as the Town Poor Expendable Trust Fund for the purpose of providing monies and services for persons eligible to receive assistance and to raise and appropriate the sum of up to \$19,000 and to appoint the Overseer of the Town Poor as agent to expend from this fund.

(This appropriation is not included in the total general budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

Note: The cost of providing assistance to persons in need varies tremendously from year to year. The Town is responsible for providing assistance to those in need who are eligible, regardless of the amount budgeted at town meeting for that purpose. Establishing this expendable trust fund would help moderate the impact on the taxpayers. In a year when we do not have to spend all of the monies budgeted, then the unexpended portion can stay in this account and monies can be accumulated to be used in a later year when the need is greater.

CREATE TOWN OFFICES BUILDING CAPITAL RESERVE FUND

ARTICLE 19. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1, to be known as the "Town Offices Building Capital Reserve Fund", for the purpose of purchasing, renovating and/or building town offices and any and all expenses associated with such a project, including but not limited to a feasibility study, and to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) to be deposited in that fund and further to see if the municipality will appoint the selectmen as agents to expend from this fund.

(This appropriation is not included in the total general budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

BUILD A SCHOOL-LIBRARY CROSSWALK

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of six thousand dollars (\$6,000) to design and build a proper handicapped-accessible crosswalk across Route 10 between the Lyme Elementary School and the Lyme Library. This will be a special purpose non-lapsing appropriation per RSA 32:7, VI and will not lapse until the crosswalk is completed or by December 31, 2011, whichever comes sooner.

(This appropriation is not included in the total general budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

Note: If this special project item is included in the general budget in the capital projects line and construction is not started (or started but not completed), the monies raised

would normally lapse to the general fund balance (surplus) at year-end if not encumbered. A "special" warrant article for that special purpose and a capital project fund separate from the general fund would allow those funds to be brought forward the following year if so voted by the governing body or designated by the legislative body as "non-lapsing". If the project is completed in this budget year, no further action is required and the balance of the appropriation would lapse in to the general fund balance. However, if the project is not completed, the balance could be carried forward into the next budget year for up to 5 years after the year's end.

TO CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 21. To see if the Town will vote to raise and appropriate two hundred forty-three thousand five hundred dollars (\$243,500) and make payment to the following Capital Reserve and Expendable Trust Funds previously established for the purposes set forth in the budget submitted by the Budget Committee as follows:

Capital Reserve Funds:

Bridge Capital Reserve Fund	\$1,000
Vehicle Capital Reserve Fund	\$125,000
Heavy Equipment Capital Reserve Fund	\$35,000
Property Reappraisal Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$35,000
Computer System Upgrade Capital Reserve Fund	\$10,000
Town Buildings Major Maintenance and Repair Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$7,500

Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$15,000
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Total: \$243,500

(These appropriations are not included in the total operating budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

FROM CAPITAL RESERVE FUNDS AND TRUST FUNDS

ARTICLE 22. To see if the Town will vote to raise and appropriate four hundred fifty-six thousand three hundred eleven dollars (\$456,311) and to fund this appropriation by authorizing the Selectmen, as agents for the Town, to withdraw and expend such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Land:

Public Land Acquisition Trust Fund	\$110,000
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Machinery, Vehicles & Equipment:

Emergency Major Equipment Rebuilding Trust Fund	\$25,907
Vehicle Capital Reserve Fund (Fire Truck)	
Fire Truck – grant match	\$12,000
Rescue Truck – new truck	\$133,000
Bessie M. Hall Trust (Fire Department) (Fire Fighter Equipment)	\$1,500
Computer System Upgrade Capital Reserve Fund	\$15,000

Buildings:

Town Offices Building Capital Reserve Fund	\$25,000
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Improvements Other Than Buildings:

Bridge Capital Reserve Fund	\$17,500
Public Works Facility Capital Reserve Fund (Transfer Station)	\$35,000
Emergency Highway Repair Capital Reserve Fund	\$65,404
Property Reappraisal Capital Reserve Fund	\$16,000
Total:	\$456,311

(These appropriations are not included in the total operating budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

**WITHDRAWAL FROM INDEPENDENCE DAY
SPECIAL REVENUE FUND**

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of up to eight thousand three hundred dollars (\$8,300) to sponsor an Independence Day celebration, including but not limited to a parade, a picnic and fireworks and to fund this appropriation by authorizing withdrawal from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 town meeting. This is a "special" warrant article pursuant to NH RA 32:3, VI.

(These appropriations are not included in the total operating budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

Note: What is the significance of making this a “special” warrant article? This means that funds appropriated, but not expended from this account, may not be used for any other purpose.

EXPEND MONIES TO PLAN FOR HIGHSPEED COMMUNICATION

ARTICLE 24. To see if the Town will vote to pay Lyme’s share of the cost of funding (with the West Central New Hampshire Regional Homeland Security Communications Consortium) the initial proposal to research, find funding for and plan for the installation of internet/broadband communication infrastructure with the goal of building a fiber optic cable system or some other system linking our community to state-of-the-art high speed communications and to raise and appropriate the sum of six thousand five hundred dollars (\$6,500) for this purpose. The infrastructure would include the major arteries in these towns linking households, businesses and key community resources such as police, fire, schools, libraries, and town offices.

(These appropriations are not included in the total operating budget warrant article [Article 25] as approved by the Budget Committee.)

(Majority vote required.) (Recommended by the Communications Study Committee.)
(Recommended by the Board of Selectmen.) (Recommended by the Budget Committee.)

Note: At the date of this warrant the members of the consortium include Goshen, Springfield, Orford, Newbury, Sunapee, Canaan, New London, Enfield, Newport, Hanover and Lebanon. The Lyme Communications Committee began two years ago to assess and improve communications in Lyme, including Police, Fire, and Emergency Radio; cellular communications; and internet/broadband. This provides an opportunity for Lyme to improve its present communication situation as efforts to encourage Verizon, Adelphia and several third-party resellers of telephone service to enter our town in the broadband area have failed. High-speed technologies are becoming increasingly necessary for education, business, healthcare, police and emergency services.

The communities in the consortium need to raise \$150,000 to fund the first three phases of a plan to be implemented by a company called "PacketFront," which specializes in implementing high speed internet deployment, particularly in rural areas. The first three phases will involve taking an inventory of what limited high speed internet services are available and what related local resources might be useable in larger deployment (e.g., a few towers in the area, some limited dark fiber already installed, etc), finding funding sources (private equity, state and federal loans and grants, other non-profit grant funds, etc) to fund the deployment, and development of an initial deployment plan (cost, type of technology options, etc). Essentially, PacketFront will explain what needs to be done and how to fund it, so that the consortium can secure the funding and make it happen.

TOWN OPERATING BUDGET

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of one million, eight hundred twenty-two thousand, four hundred thirty-eight dollars (\$1,822,438) which represents the operating budget as recommended in the budget by the Budget Committee; the Selectmen recommend one million, eight hundred five thousand, four hundred thirty-eight dollars (\$1,805,438). Said sum does not include special articles addressed in warrant articles 17, 18, 19, 20, 21, 22, 23 and 24.

(Majority vote required.) (Recommended by the Selectmen.) (Recommended by the Budget Committee.)

Note: If the town votes to appropriate the sum of the operating budget as recommended plus ALL of the proposed special or individual warrant articles, the Town will vote to raise and appropriate the sum of two million five hundred ninety-two thousand one hundred fifty-four dollars (\$2,592,154) which represents the total appropriations in the budget recommended by the Budget Committee.

REDUCE NUMBER OF MEMBERS OF RECREATION COMMISSION FROM 7 TO 5

ARTICLE 26. To see if the Town will vote to Amend Article 28 of the Town Meeting dated March 8, 2005, by changing the membership of the Recreation Commission to be appointed by the Board of Selectmen pursuant to RSA 35-B:4 from a 7-member commission to a 5-member commission.

(Although all members of the Recreation Commission discussed this favorably at one time or another, they were never able to get a quorum to vote to recommend or not recommend this article.) (Recommended by the Board of Selectmen.)

(Majority vote required.)

HEAR REPORTS OF AGENTS, AUDITORS & COMMITTEES

ARTICLE 27. To hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

(Majority vote required.)

OTHER BUSINESS

ARTICLE 28. To transact any other business that may be legally brought before this Town Meeting.

Given under our hands and seal of the Town of Lyme this 15th day of February, 2006.

Town of Lyme
Board of Selectmen

Peter A. Bleyler, Chairman
Judith Lee Shelnutt Brotman
Richard G. Jones



ARTICLE 1. CANDIDATES ON THE OFFICIAL BALLOT

CANDIDATES FOR ELECTED TOWN OFFICE – MARCH 14, 2006

For Six Years:

One Supervisor of the Checklist

Elise A. Garrity

For Three Years:

Three Budget Committee Members

Elizabeth Glenshaw

Charles R. Justice (“Dick”)

George W. Lehmann (“Jeff”)

David Levintow

Stuart V. Smith (“Mike”)

One Cemetery Commissioner

Michael C. Hinsley

Three Library Trustees

Margaret C. Bowles

Thomas R. Hunton

One Planning Board Member

John D. Billings

One Selectman

Charles R. Ragan

One Town Clerk

Patricia G. Jenks

One Trustee of Trust Funds

Timothy J. Callaghan

For Two Years:

One Moderator

William H. Waste

For One Year:

One Overseer of Public Welfare
Nancy Elizabeth Grandine

One Road Agent
Fred O. Stearns, III

One Sexton
William B. LaBombard

One Treasurer
Andrea N. Colgan

CANDIDATES FOR ELECTED SCHOOL OFFICE – MARCH 14, 2006

For Three Years:

Three School Board Members
Kevin D.J. Kerin
Audrey C. Brown
Mary Beth Beck

For One Year:

One Moderator
William H. Waste

One Clerk
Patricia G. Jenks

One Treasurer
Dina D.H. Cutting

EXPLANATION OF PROPOSED ZONING ORDINANCE AMENDMENTS - 2006

ARTICLE 2

AMENDMENT #1 –This is a “clean-up” amendment including a broad spectrum of changes which the Planning Board feels are necessary, but not controversial. Amend definition of “abandoned” to include two years as already indicated in sections 8.27 and 8.13. Amend “access ways” to match Curb Cut Regulations. Amend “Best Management Practices” to reference helpful documents. Amend “Dwelling Unit” to be a housekeeping unit for regular occupancy. Amend “home occupation” to include only home businesses with residents as owner/employees. Amend definition of “improvement” to include “structure” rather than just “building.” Amend “minor subdivision” to include “condominiums” rather than “sites.” Amend definition of “restaurant” as not legal to prohibit restaurant by type. Add definitions for “private road,” and “service road.” Amend definition of “unit” to include institution and be for regular occupancy. Amend definition of “variance” to provide the basic definition only. Delete section 3.33 Lots Crossed by Town Lines as it does not conform to NH RSA 674:53. Amend 4.42 to require only a zoning easement instead of a conservation easement. Amend section 4.43 Temporary Uses and Structures to state “consistent with the project” rather than “suitable.” Amend section 5.21 Heights Regulations to clarify definition and reference Telecommunications Facility Ordinance. It also provides for a special exception if recommended by the Fire Chief. Amend 7.10 to provide for conditional use approvals by the Planning Board to match amendments made last year and reference the possibility of a ZBA variance. Amend 7.24 Egress Controls to match Curb Cut Regulations. Amend 8.24 Expansion of Existing Structures...Within or Into Conservation Districts to require Planning Board review of steep slopes encroachment as already required in section 4.62 B. and Conservation Commission review of wetland and shoreland encroachment as already required in sections 4.61 B. and 4.63 B. Amend section 10.18 ZBA Powers to exclude Zoning Ordinance Interpretation. The Board is not provided with the power to interpret the zoning ordinance in any other forum than a public hearing for a specific case.

ABANDONED. ~~The condition of a structure or use given up~~ **The discontinuance of a use or structure for a continuous period of at least two years** with no intent of claiming one’s right or interest in it.

ACCESS WAYS. A corridor for vehicular traffic including ~~subdivision roads and~~ **driveways and private roads.**

BEST MANAGEMENT PRACTICES. Those management practices recommended by the US Natural Resources Conservation Service; **NH Department of Resources and Economic Development, NH Department of Environmental Services** or other responsible public agencies to prevent soil erosion, to protect water quality, and to maintain the productive capacity of the soil. **Publications include “Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire,” “Manual**

of Best Management Practices for Agriculture in New Hampshire,” and “Best Management Practices to Control Nonpoint Source Pollution.”

DWELLING UNIT. A room or rooms arranged for use as a separate, independent housekeeping unit established for ~~owner or guest~~ **regular** occupancy ~~or rental~~, containing cooking, living, sleeping, and sanitary facilities.

HOME OCCUPATION. Any use conducted entirely within a dwelling or its accessory buildings and carried on by the residents **with no other employees** which use is clearly incidental and secondary to the residential use of the property and does not change the residential character thereof, and in connection with which there is no display and no outside storage of equipment, machinery, or materials. A sign is allowed as provided in Article VI.

IMPROVEMENT. Improvements to property shall mean any **structure building**, road, driveway, parking area, wastewater disposal facility, water supply facility, ~~or recreational facility~~.

MINOR SUBDIVISION. Minor subdivision shall mean: 1) the subdivision of land into no more than two lots or ~~sites~~ **condominiums** requiring no new roads, utilities, or other municipal improvements; or 2) lot line adjustments (annexation) in which there is merely a sale, conveyance or exchange of adjacent land among two or more owners and which does not increase the number of owners or ~~lots~~ **parcels of land**. It shall not mean the division of a residential structure into two ~~residential dwelling~~ units only.

RESTAURANT. An eating establishment which is primarily developed for its patrons to eat at tables, booths, or a counter. Take-out services are only incidental to the main purposes of the establishment. ~~So-called drive-in, fast food, or take-out establishments shall not be permitted.~~

ROAD, PRIVATE. Shall mean a road that remains under private use and ownership and is so recorded in deeds of all abutting lots.

ROAD, SERVICE. An access way serving three or four lots and meeting the requirements within the Town of Lyme Subdivision Regulations.

UNIT. A room or rooms arranged for use by a separate, independent business, **institution**, or a separate ~~household~~ **dwelling** established for ~~owner or guest~~ **regular** occupancy or rental. See also, “Dwelling Unit.”

VARIANCE. A variation from the terms of this ordinance, ~~not otherwise permitted within the district concerned~~, which may be granted by the Zoning Board of Adjustment pursuant to its discretionary power, ~~where the Board finds that the granting of such variance will do substantial justice, and the intent of the ordinance will still be observed.~~ The Zoning Board of Adjustment may in such case waive the literal enforcement of the applicable provision(s)

~~of this ordinance and grant a variance only where such literal enforcement would result in unnecessary hardship to the applicant. More specifically, a variance can be granted by the Zoning Board of Adjustment only if it finds that each and every one of the conditions of Section 10.50 apply.~~

~~**3.33 Lots Crossed by Town Lines.** When part of a lot lies outside the Town of Lyme, the portion within Lyme shall conform to this ordinance as if the portion of the lot which lies outside of Lyme did not exist.~~

4.42 Accessory Uses. Customary accessory uses are permitted uses which are incidental to the principal use, including single dwelling uses in conjunction with permitted business use. A single detached accessory dwelling unit may be added to a lot with an existing or proposed residence if:

- a) only one detached accessory dwelling unit is permitted;
- b) both units share an access to a town or private road;
- c) both units are located less than 100 feet apart or share the same wastewater disposal system; **[switched phrases for clarity]**
- d) there shall be a suitable area for a replacement wastewater disposal system(s);
- e) the gross floor area of the accessory unit does not exceed 750 square feet;
- f) the subdivision of the lot to separate the two residences is prohibited through the grant of a **permanent zoning** easement to the Town of Lyme ~~or to a conservation organization approved by the Planning Board~~; and
- g) this shall not be considered a multi-dwelling conversion.

4.43 Temporary Uses and Structures. Temporary permits may be issued by the Administrator for a period not exceeding one year for non-conforming uses incidental to construction, agricultural, or forestry projects, provided such permits are conditioned upon agreement by the owner to remove the structure or terminate the use upon expiration of the permit. Such permits may be renewed upon application for an additional period of one year as long as work is active. These uses shall be limited to trailers or portable structures used for office, storage, and locker purposes and other ~~suitable~~ non-residential uses **consistent with the project.**

5.21 Height Regulations.

- A. ~~The height of any structure shall be measured from the average finished lot grade at~~ **The greatest height of any point on the structure building line to the highest point of the structure, and shall not exceed 35 feet from the finished grade except as permitted below or within the Telecommunications Facilities Ordinance. A special exception may be granted by the ZBA if recommended by the Fire Chief due to specific site conditions which allow adequate fire protection.**
- B. Flagpoles are exempt from height and setback regulations.
- C. Silos, agricultural structures and church steeples are exempt from height regulations.

- D. Radio or TV antennae for private, non-business reception may extend above the height limit specified in this section and may be located on the roof of a structure of main use, but not in the required road, side, or rear setback area, unless adequate reception may only be obtained in the setback area.

7.10 APPLICABILITY (Off-Street Parking and Loading)

No use of premises shall be authorized or increased and no structure shall be erected or enlarged unless the parking and loading requirements set forth in this Article or established by the Planning Board ~~or the ZBA~~ in the course of site plan **or conditional use approval** review or as a condition to a special exception **or variance by the ZBA** are met.

7.24 Egress Controls. ~~There shall be no more than two driveway openings from parking areas of five or more spaces for each 500 feet of road frontage. If necessary to meet this requirement, uses shall arrange to share driveway openings.~~ No more than two (2) access ways shall be constructed from any one road to any one property, unless the frontage along the road exceeds five hundred feet (500'). When the frontage exceeds five hundred feet (500'), one additional access way may be allowed per additional five hundred feet (500') of frontage. (from Curb Cut Regulations)

8.24 Expansion of Existing Structures and Construction of Accessory Buildings or Accessory Structures Within or Into the Conservation Districts. The expansion of existing structures and the construction of accessory buildings or accessory structures either within or into the Conservation Districts as defined in Section 3.27.1 through 3.27.5 may be permitted as a special exception subject to the provisions of Section 10.40 and to the following requirements **after review by the Planning Board for Steep Slopes Conservation District encroachment and Conservation Commission review for Wetlands and Shoreland Conservation Districts encroachment:**

10.18 Powers (of the ZBA)

- ~~D. Zoning Ordinance Interpretation. The Board, upon request, may make interpretations of this ordinance in keeping with its purpose and intent. The Board is the final Town authority in interpretation of this ordinance.~~

ARTICLE 3

AMENDMENT #2 – Amend the definition of “lot coverage” to clearly exclude septic systems, wells, and tanks; and include commercial parking areas.

Explanation: It has been unclear if lot coverage included underground buildings. The specific reference to just utility structures should clarify the intent. Also commercial parking has not been included as lot coverage in many districts, but the intent is that it should.

LOT COVERAGE. The area of a lot occupied by structures and improvements, not including subsurface structures septic systems, wells, and fire protection structures. Driveways do not apply in calculating lot coverage in the Rural, East Lyme and Mountain and Forest Conservation Districts **although commercial parking areas do apply.**

ARTICLE 4

AMENDMENT #3 –Amend the definition of “non-conforming lot,” “non-conforming use,” and section 8.11 Continuation and Expansion (of nonconforming uses) to deem a lot or use non-conforming if it was legally created or existed prior to adoption of the provision in the zoning ordinance which prohibits it rather than prior to the adoption of zoning in 1989.

Explanation: The zoning ordinance is supposed to be a “living” document to change with time. It is possible that the ordinance could change make existing conforming lots or uses nonconforming. It is reasonable to continue to refer back to 1989.

NON-CONFORMING LOT. Any isolated lot of record, bounded by land of other than the owner, not meeting the requirements of this ordinance, which **was legally created or existed by itself prior to the adoption of the provision in the zoning ordinance which would currently prohibit such a lot effective date of this ordinance.** See Section 8.30.

EXISTING-NON-CONFORMING USE. Any use in a District where it is not specifically allowed **and which legally existed prior to the adoption of the provision in the zoning ordinance which prohibits the use by this ordinance.**

8.11 Continuation and Expansion. Any lawful non-conforming use **as defined in this ordinance in existence at the time of passage of this ordinance** may continue, and may be expanded as a special exception allowed by the ZBA pursuant to the provisions of Section 10.40 provided all other zoning requirements are met and the use is expanded by not more than 50% in overall intensity considering such matters as the following: traffic generated, number of employees, number of shifts, volume of water use, volume of sewage effluent, noise, odor, glare, vibration, dust, and smoke.

ARTICLE 5

AMENDMENT #4 – Amend the definition of the Ridgeline and Hillside Conservation District in section 3.27.6 to reference a map in the appendices (see attachment).

Explanation: The current definition of the district is vague and impossible to determine.

3.27.6 Ridgeline and Hillside Conservation District. The Ridgeline and Hillside Conservation District is hereby defined as comprising those ridgeline and hillside areas **depicted in Appendix F.** ~~which are visible from public waters or public roads located within the Town at a distance on the USGS topographic map of 1/2 or more miles (measured in a straight line distance from the proposed area of development).~~ The scenic value of Lyme's ridgelines and hillsides contribute significantly to the maintenance and

enjoyment of the Town's rural character. Preservation of these scenic values and of Lyme's rural character is essential to the current and future well being of the people of the Town. The primary objective of the Ridgeline and Hillside Conservation District is to protect the Town's scenic and rural character by providing that development be carried out so as to be visually unobtrusive to the greatest extent reasonably practicable while permitting the landowner to exercise his property rights. The Ridgeline and Hillside Conservation District shall not include land in the Skiway District used in conjunction with Skiing Facilities.

ARTICLE 6

AMENDMENT #5 – Amend footnotes of Table 4.1 to clearly allow a “home occupation,” or “agricultural” and “forestry” uses. Amend section 4.48 Business Use to exclude “home occupation.”

Explanation: Currently, the ordinance requires a permit for home occupations such as offices. This is impossible to regulate and excessive.

Y - Use permitted by right, provided that all other requirements of **Federal, State, and Town laws, rules, ordinances, and regulations** and ~~this ordinance~~ have been met and a ~~Zoning Permit has been issued~~. **A permit is not required for agricultural, forestry, or home occupation uses.**

CA - Use permitted by conditional use approval provided that all other requirements of **Federal, State, and Town laws, rules, ordinance, and regulations** ~~Law and this ordinance~~ have been met and approval has been granted by the Planning Board.

N - Use not permitted.

4.48 Business Use. (Uses as listed under this heading in Table 4.1.) The following standards and requirements must be satisfied to gain approval for business use ~~including a home occupation~~:

ARTICLE 7

AMENDMENT #6 – Add definition of “fire protection structures.” Amend sections 4.61, 4.63, and 4.65 to allow “fire protection structures” within the wetlands, shoreland, and flood prone area conservation districts. Amend section 5.13 Setbacks to exempt “fire protection structures” from setback requirements.

FIRE PROTECTION STRUCTURES. Any structure built or placed for the purposes of fire protection which has been authorized by the Chief of the Lyme Fire Department including fire ponds, water storage tanks, and hydrants.

4.61 Wetlands Conservation District.

A. Permitted Uses. Permitted uses are those uses which do not involve the erection or construction of any structures, do not alter the natural surface configuration by the addition of fill or by excavation or dredging, and are uses that are otherwise permitted by this ordinance. Such uses include the following:

1. Forestry and tree farming using best management practices to protect wetlands from damage from soil erosion and otherwise.
2. Agriculture using best management practices to protect wetlands from damage from soil erosion and otherwise.
3. Wildlife refuges.
4. Parks and outdoor recreation uses consistent with the objectives of the District.
5. Conservation areas and nature trails.
6. ~~Water storage structures for~~ fire protection structures if approved by the Planning Board with the exception that fire ponds over of one acre or greater require a special exception.
7. Water impoundments less than one acre in size if approved by the State and supported by the Lyme Conservation Commission.

4.63 Shoreland Conservation District.

- A. Permitted Uses. Permitted uses are those uses which do not involve the erection or construction of any structures, do not alter the natural surface configuration by the addition of fill or by excavation or dredging, and are uses that are otherwise permitted by this ordinance. Such uses include:
1. Forestry and tree farming using best management practices to protect surface waters from damage from soil erosion and otherwise.
 2. Agriculture using best management practices to protect surface water from damage from soil erosion and otherwise.
 3. Wildlife refuges.
 4. Parks and outdoor recreation uses consistent with the objectives of the District.
 5. Conservation areas and nature trails.
 6. Wells and waterlines.
 7. Fire protection structures if approved by the Planning Board with the exception that fire ponds of one acre or greater require a special exception.
 8. Docks requiring only a State "Seasonal Dock Notification for Lakes and Ponds" or a State "Permit by Notification" and meeting the side setback requirements of this ordinance.

4.65 Flood Prone Area Conservation District.

- A. **Permitted Uses.** Permitted uses are those uses which do not involve the erection or construction of any structures, do not alter the natural surface configuration by the addition of fill or by excavation or dredging, and are uses that are otherwise permitted by this ordinance. Such uses include the following:
1. Forestry and tree farming using best management practices.
 2. Agriculture using best management practices.
 3. Wildlife refuges.
 4. Parks and outdoor recreation uses consistent with the objectives of the District.
 5. Conservation areas and nature trails.
 6. Wells and waterlines.
 7. **Fire protection structures if approved by the Planning Board with the exception that fire ponds of one acre or greater require a special exception.**

5.13 Setbacks.

- A. The minimum distance between roads, drives, and parking areas and water bodies, water courses, and wetlands shall be 100 feet except as permitted by special exception.
- B. The minimum building set back from the Connecticut River, including backwaters impounded by Wilder Dam, and from ponds greater than 5 acres in size shall be 200 feet. The minimum building set back from all other water bodies shall be 100 feet. The minimum building setback from a wetland with an area of 2,500 square feet or greater shall be 100 feet. The minimum setbacks shall not be reduced except in accordance with the provisions of Section 8.20.
- C. Property line setbacks are provided in Table 5.1. In the Lyme Common and Lyme Center Districts, minimum road setbacks for new buildings, additions to existing buildings or replacements of existing buildings shall be no less than the median setback of the five closest buildings on the same side of the street. The minimum setbacks shall not be reduced except in accordance with the provisions of Section 8.20.

- D. **Fire protection structures approved by the Planning Board are exempt from the setback requirements.**

ARTICLE 8

Amendment #7 – Amend section 4.53 Driveways shall not serve structures more than 1,000' from a Class V or better road except by special exception.

Explanation: One house can detrimentally affect the wildlife habitat of a large previously unfragmented parcel. The NH Fish & Game Department plan states, "Human development and infrastructure may affect wildlife including reduced landscape connectivity, introduction of invasive species, contaminants, and modified local climate."

4.53 Driveways

A. Permitted Design.

6. **Driveways shall not serve structures located more than 1,000' from a Class V or better road.**

B. Special Exceptions.

4. **Driveways serving structures located more than 1,000' from a Class V or better road may be permitted by special exception if the development area cannot reasonably be located within reach of a driveway as restricted above in A.6.**

ARTICLE 9

Amendment #8 – Amend sections 4.53 Driveways and 4.62 Steep Slopes Conservation District to limit slope of driveway switchbacks to 5%.

Explanation: Currently, the slope allowance is up to 14% by special exception. The grade of a switchback should be more moderate to accommodate emergency vehicles and lessen erosion.

4.53 Driveways.

A. Permitted Design....

7. **The grade within switchbacks does not exceed 5%.**

B. Special Exceptions

1. **Driveways with grades in excess of 11%, but not more than 14% within any 100 foot segment, may be permitted by special exception subject to the provisions of Section ~~10.50~~ 10.40 and standards ~~2., and 3.~~ above.**

4.62 Steep Slopes Conservation District.

B. Special Exceptions.

1. Access ways ~~with a maximum grade of 14%~~ which meet the conditions of Section 4.53 A.2) and 3).

ARTICLE 10

AMENDMENT #9 – Amend sections 4.61 Wetlands Conservation District, 4.62 Steep Slopes Conservation District, 4.63 Shoreland Conservation District, and 4.65 Flood Prone Areas Conservation District to require a special exception to alter the natural surface configuration by the addition of fill or by excavation or dredging including bank stabilization.

Explanation: Currently it is not permitted, and there is no provision for a special exception.

4.61 Wetlands Conservation District.

B. Special Exceptions. Special exceptions may be granted by the ZBA permitting the uses listed below. The application for any such special exception shall be referred to the *Lyme Conservation Commission* for review and comment prior to scheduling the ZBA hearing on the application. The following uses are permitted by special exception in the Wetlands Conservation District:

1. Water impoundments greater than one acre in size, but only if the ZBA finds that the impoundment does not unreasonably interfere with the function of natural systems or that the environmental benefits of the impoundment outweigh the adverse impacts.
2. Non-business, non-residential water dependent uses, such as docks and boathouses. Such uses shall be located and constructed so as to cause the least practicable damage to the wetland.

3. Access ways which meet the conditions of Section 4.53 and rights of way for overhead power and telephone lines located and constructed so as to cause the least reasonably practicable damage to the wetland and only if there is no feasible alternative location.
4. Wells and waterlines.
5. **Any alteration of the natural surface configuration by the addition of fill or by excavation or dredging including bank stabilization.**

4.62 Steep Slopes Conservation District.

B. Special Exceptions. Special Exceptions may be granted by the ZBA permitting the uses listed below. The application for any Special Exception shall be referred to the *Planning Board* for review and comment prior to scheduling the ZBA hearing on the application. The following uses are permitted by Special Exception in the Steep Slopes Conservation District:

1. Access ways with a maximum grade of 14% which meet the conditions of Section 4.53 A. 2) and 3).
2. Roads which meet the standards for new roads set forth in the Lyme Subdivision Regulations.
3. Such access ways and roads shall be designed, constructed and maintained (a) in accordance with standards and limitations established by the Planning Board for crossing the Steep Slopes Conservation District and (b) so as to serve the objectives of the Steep Slopes Conservation District.
4. **Any alteration of the natural surface configuration by the addition of fill or by excavation or dredging including bank stabilization.**

4.63 Shoreland Conservation District.

B. Special Exceptions. Special exceptions may be granted by the ZBA after proper publication and public hearing, for undertaking the following uses in the Shoreland Conservation District. The application for any such special exception shall be referred to the *Lyme Conservation Commission* for review and comment prior to scheduling the ZBA hearing on the application. The following uses are permitted by special exception in the Shoreland Conservation District:

1. Water impoundments, but only if the ZBA finds that the impoundment does not unreasonably interfere with the functioning of natural systems or that the environmental benefits of the impoundment outweigh the adverse impacts.

2. Non-business, non-residential water dependent uses, such as docks (if not permitted under 4.63 A.7. above), boathouses and access points. Such uses shall be located and constructed so as to cause the least practicable damage to the surface water.
3. Road crossings of water courses, access ways which meet the conditions of Section 4.53, and rights of way for overhead power and telephone lines if located and constructed so as to cause the least reasonably practicable damage to the surface water and only if there is no feasible alternative location.
4. **Any alteration of the natural surface configuration by the addition of fill or by excavation or dredging including bank stabilization.**
5. Non-business development within areas specifically reserved for that purpose which were created as the result of conservation easements executed prior to the adoption of this Zoning Ordinance on March 14, 1989.
6. As provided in Article VIII.

4.65 Flood Prone Area Conservation District.

- B. Special Exceptions. Special exceptions may be granted by the ZBA permitting the uses listed below and which meet the requirements of the Lyme Floodplain Development Ordinance:
1. Water impoundments, but only if the ZBA finds that the impoundment does not unreasonably interfere with the functioning of natural systems or that the environmental benefits of the impoundment outweigh the adverse impacts.
 2. Non-business, non-residential water dependent uses, such as docks, boathouses and access points constructed in accordance with the Lyme Floodplain Development Ordinance.
 3. Access ways which meet the conditions of Section 4.53 and rights of way for overhead power and telephone lines.
 4. Cottage industry and home occupation in a pre-existing residence provided that the size of the existing building is not increased.
 5. Multi-dwelling, office, or studio conversion in a pre-existing building provided that the size of the existing building is not increased.
 6. **Any alteration of the natural surface configuration by the addition of fill**

or by excavation or dredging including bank stabilization.

7. Non-business development within areas specifically reserved for that purpose which were created as the result of conservation easements executed prior to the adoption of this Zoning Ordinance on March 14, 1989.
8. As provided in Article VIII.

ARTICLE 11

AMENDMENT #10 – Amend section 5.11 Lot Size to allow more than one principal building on a lot if the total number of residential buildings does not exceed the maximum number of lots which would be allowed under lot size averaging.

Explanation: This will permit multiple residential dwellings on a lot which is not part of a subdivision allowing clustered development without breaking up the land.

D. Lot Size Averaging.

1. The Planning Board may approve reduced lot sizes in accordance with the objectives of the Master Plan. Reductions may be allowed to promote the most appropriate use of land, to facilitate economical and efficient provision of public services; to allow land use patterns which preserve agricultural soils, outstanding natural, topographic and geologic features; and to preserve the natural and scenic qualities of the open land in the Town for conservation and recreation.
2. The maximum number of lots in a subdivision utilizing Lot Size Averaging shall be established by the Planning Board and except as provided in 5.11 D., 5. and 6. shall not exceed the maximum number of lots which could be created in a subdivision meeting the lot size, road frontage, and depth ratio requirements set forth in Table 5.1 and 5.11 A. and B. and all of the requirements of the Lyme Subdivision Regulations....
7. **The Planning Board may approve more than one residential building on a lot, but only if the total number of residential buildings does not exceed the maximum number of lots established as described in 5.11, D. 2. above. Residential buildings approved under lot size averaging should be located within building envelopes to preserve agricultural soils, outstanding natural, topographic, and geologic features; and to preserve the natural and scenic qualities of the open land in the Town for conservation and recreation. Future subdivision of the lot may be prohibited through the grant of a zoning easement or a permanent conservation easement to the Town of Lyme or to a conservation organization approved by the Planning Board.**

ARTICLE 12

Amendment #11 – Amend section 8.31 Vacant Lot to remove the special exception to build on a Class VI road. This could still be approved if a variance is granted and RSA 674:41 is met.

8.31 Vacant Lot. A vacant lot which is non-conforming because of the requirements of Table 5.1 may be used **only** (1) for the purposes for which it was being used at the time of passage of this ordinance; (2) for agriculture; (3) for forestry; (4) for a single dwelling; and (5) for outdoor recreational purposes ~~only~~, provided the following conditions are met:

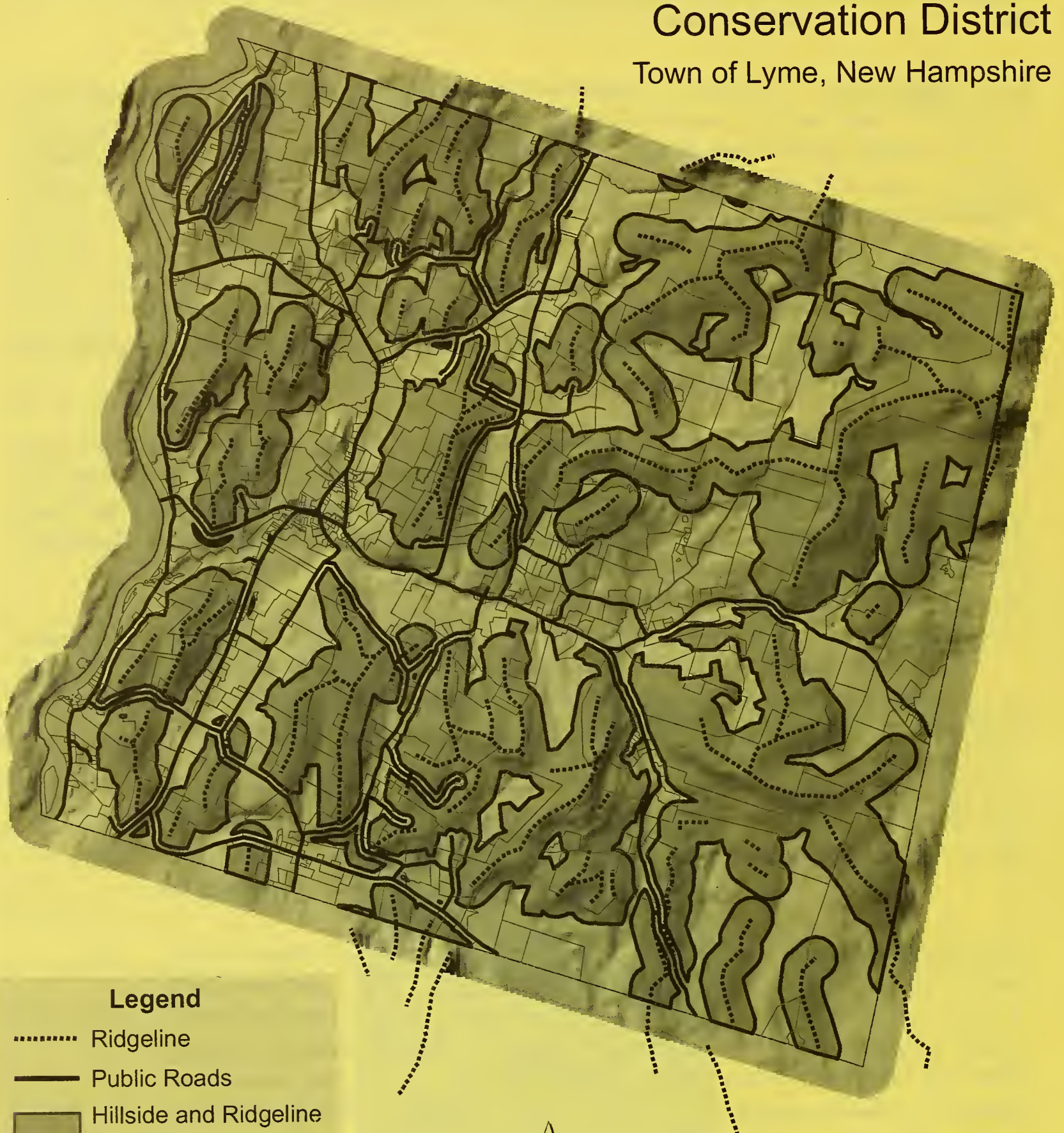
- A. all other requirements of this ordinance are met;
- B. the arrangements for sewage disposal are approved in accordance with the provisions of Town regulation and State law;
- C. such lot has at least 50 feet of frontage on a road or ~~on~~ has a private driveway which serves not more than two adjacent lots and is shown on a subdivision plan approved by the Planning Board prior to the passage of this ordinance; ~~or such lot is approved by the ZBA as a building lot pursuant to the provisions of RSA 674:41 II and the special exception provisions of this ordinance; and~~
- D. except where the proposed use is for agriculture and/or forestry, a Special Exception shall be required which shall include a determination by the ZBA of reasonable and practicable dimensional requirements applicable to the size and location of the proposed residence.



Appendix F

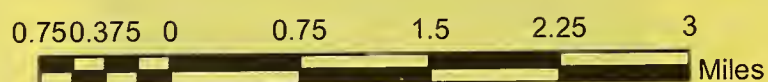
Ridgeline and Hillside Conservation District

Town of Lyme, New Hampshire



Legend

- Ridgeline
- Public Roads
- Hillside and Ridgeline District



ARTICLE 24. EXPLANATION.

Lyme's Participation in the West Central New Hampshire Regional Homeland Security Communications Consortium (WCNHRHSCC)

The Lyme Communications Committee began 2 years ago to assess and improve communications in Lyme, including Police, Fire, and Emergency radio; cellular communications; and internet/broadband. The purpose of this report is to discuss our internet/broadband situation, and a unique opportunity to improve it in the long run.

Broadband describes a variety of high-speed technologies for accessing the internet. These have become increasingly necessary for education, business, healthcare, police and emergency services. Speed is essential for timely communication, especially when images, large text files, and other data are to be transmitted. Dial-up connections are the only current technology available to Lyme residents as a whole, and are inadequate for all but the most rudimentary tasks. Urban areas have redundant, competitive suppliers of broadband connections at low cost. Rural areas, with a few exceptions, are poorly supplied, if at all. Home and business real estate values are expected to vary dependent upon availability of broadband communication, other factors being equal. Vermont has begun an initiative to help supply all of its citizens with broadband access within the next few years. NH is quite far behind in this area. Lyme currently has a handful of DSL subscribers who live within 15,000 feet of the Verizon Central Office. Finowen has offered wireless connection, but its 2 transmitters can cover only a small percent of houses and its long-term financial health is of concern at present. Satellite connections exist, but are slow, expensive, and not competitive with high-speed wireless or DSL connections. Efforts to encourage Verizon, Adelphia, and several third-party resellers of telephone service to enter our town in the broadband area have failed.

Since Oct, 2005, Lyme has participated in meetings of WCNHRHSCC. It has lobbied at the committee and state legislature levels to support the NH Municipal Associations amendment to HB653 to allow towns to create bond issues for the purpose of building broadband infrastructure. It has been successful thus far in blocking efforts by Verizon and Adelphia to add wording which would prevent towns with any person supplied with broadband from issuing such bonds. This activity continues. It is attended by members from Goshen, Springfield, Orford, Lyme, Newbury, Sunapee, Canaan, New London, Enfield, Newport, Hanover, and Lebanon.

Its last three meetings have been attended by Matt Wenger, a consultant for Packet Front. He and his firm have extensive experience in assisting the regional development of broadband communications, the largest being the Province of Alberta, Canada (see attached "SuperNet"). He suggests that the most practical, durable, and rapid approach to the problem would be to build a fiber optic cable system linking our towns. He would include the major arteries in these towns and key community resources such as police, fire, schools, libraries, town offices, etc. ISPs, Internet Service Providers, could then offer their services over the existing network. Competition would be encouraged, and

monopoly discouraged. Wireless emergency communications can be run off of such a system.

He estimates a cost of approximately \$500,000 to research the system, find funding, and plan the installation. This does not include the pole-to-pole costs of running cable, but the hope is to be able to fund through a mixture of grant, public, and private sources. He would propose three phases:

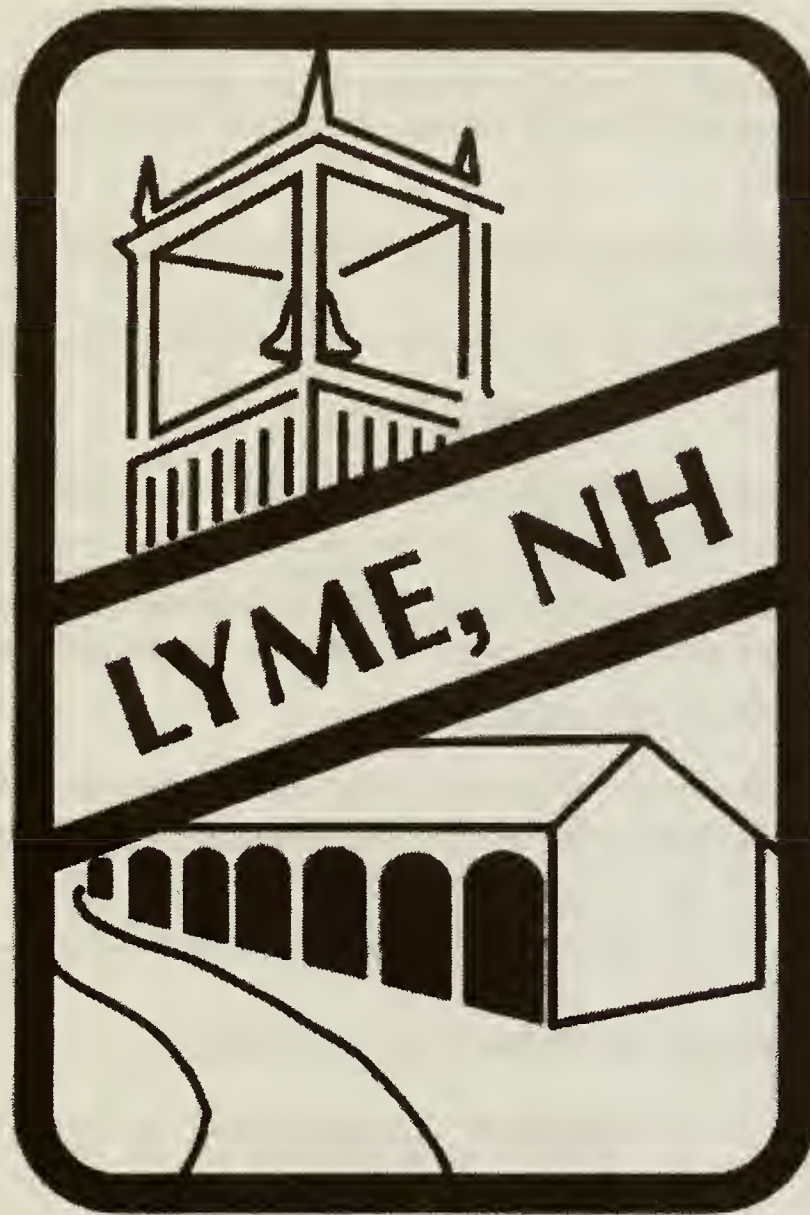
- Phase 1 - asset/organizational engineering, in which PF would help us establish goals and a governance structure and identify the assets, players, communities, and other factors that will contribute to a successful project. This phase will last about eight weeks and will cost \$60-70,000.
- Phase 2 - Financial Engineering, PF goes out and arranges financing for the project, from a variety of sources. This takes about another 8 weeks and cost another \$60-75,000.
- Phase 3 - the technical engineering portion of the project. While this is the most expensive (at \$200,000+) portion, we would anticipate already having revenue from Phase 2 to offset the costs of Phase 3.

There are fewer than 40,000 residents of the communities that have been active in this project, excluding Lebanon for the present. If we prorated the startup cost among ourselves, it would be about \$3.76 per person. With an estimate of 1700 people in Lyme that comes to \$6500.

Hanover and several other communities have stated that they thought they could fund this from sources other than a separate budget item, since communications covers so many town issues. The question for the Board is whether Lyme can participate in this and how to best raise this initial fund? Given the hundreds of emails/calls I have received seeking reasonably priced high-speed internet communication; it is an asset I would strongly support.

Respectfully submitted,
John Sanders, Chair
Lyme Communications Committee

TOWN OF LYME



BUDGET FOR MARCH 14, 2006, TOWN MEETING

BUDGET OF THE TOWN WITH A MUNICIPAL BUDGET COMMITTEE OF: TOWN of LYME

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2006 to December 31, 2006

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): Feb. 21, 2006

BUDGET COMMITTEE

Please sign in ink.

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THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		Warr. Art.#		Appropriations Prior Year As Approved by DRA		Actual Expenditures Prior Year		SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATIONS Ensuing Fiscal Year (NOT RECOMMENDED)		RECOMMENDED		NOT RECOMMENDED	
ACCT.#															
GENERAL GOVERNMENT															
4130-4139	Executive	25		107,215		107,822		111,753		2,091		111,753			
4140-4149	Election, Reg. & Vital Statistics	25		52,103		52,424		62,920		-5,322		62,920			
4150-4151	Financial Administration	25		95,453		95,182		111,235		-7,230		111,235			
4152	Revaluation of Property	25		58,253		57,093		69,703		4,558		69,703			
4153	Legal Expense	25		27,000		35,604		35,000				35,000			
4155-4159	Personnel Administration	25		57,606		51,709		59,271		2,111		59,271			
4191-4193	Planning & Zoning	25		57,163		54,506		60,395		15,297		72,395		-12,000	
4194	General Government Buildings	25		4,800		5,157		17,675		1,225		22,675		-5,000	
4195	Cemeteries	25		43,813		33,655		52,608		-198		52,608			
4196	Insurance	25		40,800		38,350		41,058				41,058			
4197	Advertising & Regional Assoc.	25		2,160		2,027		2,300				2,300			
4199	Other General Government	25						100		900		100			
PUBLIC SAFETY															
4210-4214	Police	25		141,375		136,872		172,472		-3,965		172,472			
4215-4219	Ambulance	25		40,000		29,471		37,700		-4,000		37,700			
4220-4229	Fire	25		36,775		32,469		41,450		1,482		41,450			
4240-4249	Building Inspection														
4290-4298	Emergency Management	25		3,675		769		2,175		21,068		2,175			
4299	Other (Including Communications)	25		14,466		13,606		14,333				14,333			
AIRPORT/AVIATION CENTER															
4301-4309	Airport Operations														
HIGHWAYS & STREETS															
4311	Administration														
4312	Highways & Streets	25		545,903		489,851		547,140		11,846		547,140			
4313	Bridges														

1	2	3	4	5	6	7	8	9
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)		Appropriations Prior Year As Approved by DRA		Actual Expenditures Prior Year		SELECTMEN'S APPROPRIATIONS Ensuing Fiscal Year (RECOMMENDED) (NOT RECOMMENDED)		BUDGET COMMITTEE'S APPROPRIATION Ensuing Fiscal Year RECOMMENDED NOT RECOMMENDED
ACCT.#		Warr. Art.#						
HIGHWAYS & STREETS cont.								
4316	Street Lighting	25	11,000	10,592	3,204	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4319	Other							
SANITATION								
4321	Administration					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4323	Solid Waste Collection	25	25,283	17,833	22,174	2,526	22,174	
4324	Solid Waste Disposal	25	65,920	54,404	64,500		64,500	
4325	Solid Waste Clean-up							
4326-4329	Sewage Coll. & Disposal & Other							
WATER DISTRIBUTION & TREATMENT								
4331	Administration					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4332	Water Services							
4335-4339	Water Treatment, Conserv. & Other							
ELECTRIC								
4351-4352	Admin. and Generation					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4353	Purchase Costs							
4354	Electric Equipment Maintenance							
4359	Other Electric Costs							
HEALTH/WELFARE								
4411	Administration					XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4414	Pest Control							
4415-4419	Health Agencies & Hosp. & Other	25	14,600	14,000	14,935		14,935	
4441-4442	Administration & Direct Assist.	25	24,150	13,892	5,350		5,350	
4444	Intergovernmental Welfare Pymnts							
4445-4449	Vendor Payments & Other							

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS		Appropriations		Actual		SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
ACCT.#	(RSA 32:3,V)	Warr.	Prior Year As Approved by DRA	Prior Year Expenditures	(RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED	Ensuing Fiscal Year NOT RECOMMENDED	
CULTURE & RECREATION									
4520-4529	Parks & Recreation	25	53,672	56,005	57,811	71	57,811		
4550-4559	Library	25	131,019	123,174	131,552	4,225	131,552		
4583	Patriotic Purposes	25	750	232	750		750		
4589	Other Culture & Recreation								
CONSERVATION									
4611-4612	Admin.& Purch. of Nat. Resources	25	1,300	1,255	1,300		1,300		
4619	Other Conservation								
4631-4632	REDEVELOPMNT & HOUSING								
4651-4659	ECONOMIC DEVELOPMENT								
DEBT SERVICE									
4711	Princ.- Long Term Bonds & Notes	25	28,900	28,900	30,000		30,000		
4721	Interest-Long Term Bonds & Notes	25	26,004	26,004	23,574		23,574		
4723	Int. on Tax Anticipation Notes	25	10,000	8,537	11,000		11,000		
4790-4799	Other Debt Service								
CAPITAL OUTLAY									
4901	Land								
4902	Machinery, Vehicles & Equipment		107,800	76,893					
4903	Buildings		35,000	29,567					
4909	Improvements Other Than Bldgs.		109,000	39,889					
OPERATING TRANSFERS OUT									
4912	To Special Revenue Fund								
4913	To Capital Projects Fund								
4914	To Enterprise Fund								
	Sewer-								
	Water-								

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3,V)			SELECTMEN'S APPROPRIATIONS		BUDGET COMMITTEE'S APPROPRIATION	
ACCT.#	Warr. Art.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	Ensuing Fiscal Year (RECOMMENDED)	Ensuing Fiscal Year (NOT RECOMMENDED)	RECOMMENDED NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.						
						XXXXXXXXXX
						XXXXXXXXXX
4915		191,000	191,000			
4916		15,000	15,000			
4917						
4918						
4919						
SUBTOTAL 1			2,178,958	1,805,438	46,685	1,822,438
						-17,000

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	A m o u n t	Acct. #	Warr. Art. #	A m o u n t

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes - General Fund				
3180	Resident Taxes				
3185	Timber Taxes		20,000	25,564	25,000
3186	Payment in Lieu of Taxes		3,500	0	3,500
3189	Other Taxes				
3190	Interest & Penalties on Delinquent Taxes		10,500	11,073	10,600
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits				
3220	Motor Vehicle Permit Fees		290,000	308,877	300,000
3230	Building Permits		9,000	23,551	20,000
3290	Other Licenses, Permits & Fees		14,500	12,145	14,500
3311-3319	FROM FEDERAL GOVERNMENT				
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		11,171	20,167	20,000
3352	Meals & Rooms Tax Distribution		56,870	62,207	60,000
3353	Highway Block Grant		89,238	89,238	86,567
3354	Water Pollution Grant				
3355	Housing & Community Development				
3359	State & Federal Forest Land Reimbursement		2,049	2,049	2,000
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		2,049	0	2,000
3379	FROM OTHER GOVERNMENTS				
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		101,951	148,573	141,913
3409	Other Charges				
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property			500	
3502	Interest on Investments		8,400	16,385	11,000
3503-3509	Other		14,290	26,697	2,500
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds	23	7,300	6,547	8,300
3913	From Capital Projects Funds				

1	2	3	4	5	6
ACCT.#	SOURCE OF REVENUE	Warr. Art.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	Estimated Revenues Ensuing Year
INTERFUND OPERATING TRANSFERS IN cont.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds	22	267,929	126,914	428,904
3916	From Trust & Fiduciary Funds	18, 22 & 25	41,550	22,000	77,794
3917	Transfers from Conservation Funds				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes				
Amounts VOTED From F/B ("Surplus")		17			13,405
Fund Balance ("Surplus") to Reduce Taxes					
TOTAL ESTIMATED REVENUE & CREDITS			950,299	902,487	1,227,983

BUDGET SUMMARY

	PRIOR YEAR ADOPTED BUDGET	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEE'S RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from pg. 5)	2,178,958	1,805,438	1,822,438
SUBTOTAL 2 Special Warrant Articles Recommended (from pg. 6)	1,393,000	788,716	788,716
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from pg. 6)	7,300	8,300	8,300
TOTAL Appropriations Recommended	3,579,258	2,602,454	2,619,454
Less: Amount of Estimated Revenues & Credits (from above)	-950,299	-1,227,983	-1,227,983
Estimated Amount of Taxes to be Raised	2,628,959	1,374,471	1,391,471

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$1,999,324
(See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19 & 32:21)

LOCAL GOVERNMENTAL UNIT: LYME

FISCAL YEAR END: 12/31/2005

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (See Posted Budget MS7, 27 or 37)	1,822,438
LESS EXCLUSIONS:	
2. Principal: Long-Term Bonds & Notes	30,000
3. Interest: Long-Term Bonds & Notes	23,574
4. Capital Outlays Funded From Long-Term Bonds and Notes per RSA 33:8 & 33:7-b	0
5. Mandatory Assessments	0
6. Total Exclusions (Sum of rows 2-5)	53,574
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	1,768,864
8. Line 7 times 10 %	176,886
9. Maximum Allowable Appropriations (lines 1 + 8)	1,999,324

	A	B	C	D	E	F
		2005		2006 Budget		
	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
1						
2						
3						
4						
5		APPROPRIATIONS - OPERATING EXPENSES				
6	4130-4139 Executive:					
7	Selectmen Salary	3,000	3,000	3,000	3,000	3,000
8	Town Web Page	995	1,045	1,045	1,045	1,045
9	Telephone	4,500	3,138	4,000	4,000	4,000
10	Internet	800	1,284	2,200	2,200	2,200
11	Employee Physicals and Immunizations	300	139	600	600	600
12	Meetings, Seminars & Education	3,551	3,551	5,819	4,500	4,500
13	New Copier			1,495	1,495	1,495
14	Service Contract on Copier	800	780	1,550	1,550	1,550
15	Selectmen's Supplies	4,500	5,382	5,100	5,100	5,100
16	Postage	3,000	2,249	3,000	3,000	3,000
17	Miscellaneous	4,500	5,646	5,300	4,500	4,500
18	Administrative Assistant Wages	49,994	52,474	58,657	59,095	59,095
19	Administrative Assistant Benefits	24,239	24,424	21,378	21,468	21,468
20	Selectmen's Clerk's Wages	6,836	4,551			
21	Energy Committee	200	158	700	200	200
22	4130-4139 Executive:	107,215	107,822	113,844	111,753	111,753
23						
24	4140-4149 Elections, Registration and Vital Statistics:					
25	Town Clerk Salary	24,934	24,934	25,956	26,205	26,205
26	Town Clerk Benefits	7,060	8,828	9,259	14,110	14,110
27	Town Clerk Telephone	850	548	850	850	850
28	Town Clerk Meetings, Seminars, Education and Dues	800	733	1,200	1,000	1,000
29	Town Clerk Supplies	1,000	856	1,000	1,000	1,000

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
30	Law Books	300	308	300	300	300	300
31	Town Clerk Postage	700	839	800	800	800	800
32	Computer Software	3,694	3,694	4,003	4,003	4,003	4,003
33	Deputy Town Clerk Wages	10,165	9,693	10,580	11,002	11,002	11,002
34	Election & Registration Payroll	500	335	1,000	1,000	1,000	1,000
35	Election & Registration	1,000	722	1,500	1,500	1,500	1,500
36	Lyme Phone Book	700	683	750	750	750	750
37	Copier Service Contract	400	253	400	400	400	400
38	4140-4149 Elections, Registration and Vital Statistics:	52,103	52,424	57,598	62,920	62,920	62,920
39							
40	4150-4151 Financial Administration:						
41	Bookkeeper/Secretary Wages	35,994	36,174	38,583	37,814	37,814	37,814
42	Bookkeeper/Secretary Benefits	9,656	9,879	10,315	19,106	19,106	19,106
43	Retire Benefits	389	97				
44	Refunds & Miscellaneous	3,100	4,246	3,100	3,100	3,100	3,100
45	Audit	6,710	9,078	8,500	8,500	8,500	8,500
46	Tax Map Updates	3,500	1,409	4,600	4,600	4,600	4,600
47	Tax Collector Salary	9,761	9,761	10,161	10,259	10,259	10,259
48	Recording Fees Grafton County Register of Deeds	1,000	611	2,000	1,000	1,000	1,000
49	Tax Collector Telephone	800	600	500	600	600	600
50	Tax Collector Meetings, Seminars, Education and Dues	125	50	125	125	125	125
51	Tax Collector Supplies	800	653	800	800	800	800
52	Tax Collector Postage	685	636	700	700	700	700
53	Deputy Tax Collector Wages	600	600	600	600	600	600
54	Timber Tax Consultant	800	540	800	800	800	800

Town Budget in Detail

		A		B		C	D	E	F
1	2	3	4	2005		2006 Budget			
Description				Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
55		Treasurer Salary		7,340	6,893	6,246	6,306	6,306	
56		Treasurer Supplies		100	140	75	75	75	
57		Computer Consultant		4,000	4,196	5,500	5,500	5,500	
58		Town Report		5,500	5,762	6,000	6,000	6,000	
59		Computer Software		3,843	3,319	4,600	4,600	4,600	
60		Budget Committee Expenses		750	536	750	750	750	
61		Treasurer Meetings and Workshops				50	0	0	
62		4150-4151 Financial Administration:		95,453	95,182	104,005	111,235	111,235	
63									
64		4152 Revaluation of Property:							
65		Assessor		14,000	12,375	14,000	14,000	14,000	
66		Transaction Reports		600	0	600	600	600	
67		Miscellaneous		100	0	100	100	100	
68		Assessing Software		2,800	2,800	4,400	4,400	4,400	
69		Assessing Clerk Wages		27,343	29,508	40,620	36,958	36,958	
70		Assessing Clerk Benefits		9,511	9,558	10,063	9,567	9,567	
71		Training		800	485	800	400	400	
72		Mileage		2,231	2,118	2,810	2,810	2,810	
73		Per Diem		868	249	868	868	868	
74		4152 Revaluation of Property:		58,253	57,093	74,261	69,703	69,703	
75									
76		4153 Legal Expense:		27,000	35,604	35,000	35,000	35,000	
77									
78		4155-4159 Personnel Administration:							
79		Town Portion OASDI (6.2% of total payroll)		39,482	31,136	42,303	42,230	42,230	

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
80	Medicare, Town Portion (1.45% of total payroll)	9,234	11,659	9,893	9,876	9,876	
81	Health and Dental Insurance	6,390	6,726	6,686	4,665	4,665	
82	Payroll Contract	2,500	2,187	2,500	2,500	2,500	
83	4155-4159 Personnel Administration:	57,606	51,709	61,382	59,271	59,271	
84							
85	4191-4193 Planning and Zoning:						
86	Recording Fees	50	133	151	151	151	
87	UVLS Regional Planning Commission Dues	1,800	1,763	1,850	1,850	1,850	
88	Training	1,500	1,204	1,000	1,000	1,000	
89	Supplies	50	17	50	50	50	
90	Administrator's Wages	37,047	37,049	40,418	39,312	39,312	
91	Administrator's Benefits	9,797	9,770	10,474	9,783	9,783	
92	ZBA Recorder	1,000	715	820	820	820	
93	Mileage	550	357	385	385	385	
94	Advertising	706	975	890	890	890	
95	Postage	1,000	1,312	1,630	1,630	1,630	
96	Printing	263	302	424	424	424	
97	Publications and Maps	2,300	910	1,000	1,000	1,000	
98	Master Plan:				3,000	15,000	
99	Aquifer Protection			10,000			
100	Mapping			5,000			
101	Community Attitude Survey			1,500			
102	Miscellaneous	1,100	0	100	100	100	
103	4191-4193 Planning and Zoning:	57,163	54,506	75,692	60,395	72,395	
104							

Town Budget in Detail

		A		B		C	D	E	F
				2005		2006 Budget			
		Description		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
1	2	3	4						
105	4194 General Government Buildings:								
106	Utilities - Academy Building			1,500	1,698	1,500	1,725	1,725	1,725
107	Heat - Academy Building			1,500	1,660	2,000	2,250	2,250	2,250
108	Other Buildings - Town			200	143	200	200	200	200
109	Maintenance and Safety Inspections - Academy Building			1,500	1,059	1,500	1,500	1,500	1,500
110	Town Offices Maintenance and Safety						10,000	10,000	10,000
111	Complete Air Quality Study					1,000			
112	Complete Air Exchange System					3,000			
113	Mold Abatement					3,000			
114	Professional Cleaning (particulate abatement)					3,000			
115	Maintenance Town Buildings			100	596		2,000	2,000	2,000
116	Professional Cleaning Firehouse Kitchen and Bathroom					1,000			
117	Cover Over Front Door and Replace Back Door Police Offices					1,500			
118	Cover Over Door to Firehouse Training Room					1,200			
119	Temporary Town Offices								5,000
120	4194 General Government Buildings:			4,800	5,157	18,900	17,675	22,675	
121									
122	4195 Cemeteries:								
123	Wages/Payroll			11,663	11,733	12,673	12,791	12,791	12,791
124	Electric			200	98	200	230	230	230
125	Headstone Repair			200	0	200	200	200	200
126	Truck Rental (Equipment Rental)			3,500	3,500	3,500	3,500	3,500	3,500
127	Materials			400	244	400	400	400	400
128	Equipment Maintenance & Repair			1,000	724	1,000	1,000	1,000	1,000
129	Gasoline			700	374	1,000	1,050	1,050	1,050

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
130	Propane Heat	400	0	600	600	600	
131	Radio			750	750	750	
132	Other Expenses	200	74	200	200	200	
133	Perpetual Care Expenses	25,050	16,408	31,387	31,387	31,387	
134	Sexton, Salary	500	500	500	500	500	
135	4195 Cemeteries:	43,813	33,655	52,410	52,608	52,608	
136							
137	4196 Insurance:						
138	Property Liability Insurance	24,500	22,156	24,500	24,500	24,500	
139	Unemployment Compensation Insurance	300	183	200	200	200	
140	Workers Compensation Insurance	15,000	12,876	14,358	14,358	14,358	
141	Insurance Deductible	1,000	3,134	2,000	2,000	2,000	
142	4196 Insurance:	40,800	38,350	41,058	41,058	41,058	
143							
144	4197 Advertising and Regional Association:						
145	Advertising	500	372	500	500	500	
146	Dues	1,660	1,655	1,800	1,800	1,800	
147	4197 Advertising and Regional Association:	2,160	2,027	2,300	2,300	2,300	
148							
149	4199 Other General Government:			1,000	100	100	
150							
151	SUBTOTAL for GENERAL GOVERNMENT:	546,366	533,528	637,450	624,018	641,018	
152							

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
153	4210-4214 Police:						
154	Wages and Salaries	89,997	88,712	105,348	104,523	104,523	
155	Benefits	33,378	34,816	34,204	39,694	39,694	
156	Telephone & Communications	3,000	1,948	3,500	3,500	3,500	
157	Uniforms & Equipment	3,000	2,807	3,000	3,000	3,000	
158	Gasoline	2,200	3,084	4,000	3,300	3,300	
159	Vehicle Repair & Maintenance	2,500	2,278	3,000	3,000	3,000	
160	Miscellaneous	700	1,126	1,000	1,000	1,000	
161	Major Equipment	2,500	0	5,000	5,000	5,000	
162	Computer Hardware and Software	2,000	146	3,855	3,855	3,855	
163	Building and Office Maintenance			1,000	1,000	1,000	
164	Training & Education	500	539	1,500	1,500	1,500	
165	Professional Associations	300	200	1,800	1,800	1,800	
166	Animal Control (Cat & Dog)	1,300	1,215	1,300	1,300	1,300	
167	4210-4214 Police:	141,375	136,872	168,507	172,472	172,472	
168							
169	4215-4219 Ambulance:	40,000	29,471	33,700	37,700	37,700	
170							
171	4220-4229 Fire:						
172	Administration	250	0	250	250	250	
173	Training	1,000	1,025	2,500	2,000	2,000	
174	Dues	2,825	2,375	2,825	2,825	2,825	
175	Miscellaneous	100	564	300	300	300	
176	Chief Salary	1,000	1,000	1,000	1,000	1,000	
177	Payroll	4,600	2,568	4,600	4,600	4,600	

Town Budget in Detail

	A	B	C	D	E	F
		2005	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
1	Description	Approved Budget				
2						
3						
4						
178	Fire Trucks Parts and Supplies	2,000	517	2,000	2,000	2,000
179	Station Parts and Supplies	1,000	514	1,000	1,000	1,000
180	Motor Fuel	1,000	184	1,000	1,500	1,500
181	Fire Trucks Major Equipment	3,000	2,416	3,000	3,000	3,000
182	Clothing Major Equipment	4,000	0	4,000	4,000	4,000
183	Tools Major Equipment	1,000	1,181	2,000	2,000	2,000
184	Station Major Equipment	1,000	150	1,000	1,000	1,000
185	Hazmat Equipment	500	53	500	500	500
186	Radio Repairs	500	901	750	750	750
187	Electric	1,500	1,568	1,500	1,725	1,725
188	Heat	3,000	3,266	6,207	4,500	4,500
189	Station Maintenance and Repair	4,000	9,537	2,500	2,500	2,500
190	Fire Trucks Maintenance and Repair	1,000	606	1,500	1,500	1,500
191	Breathing Apparatus Maintenance and Repair	500	604	500	500	500
192	Equipment Maintenance and Repair	500	0	500	500	500
193	FAST Squad Equipment and Supplies	2,500	3,442	3,500	3,500	3,500
194	4220-42229 Fire:	36,775	32,469	42,932	41,450	41,450
195						

Town Budget in Detail

	A	B	C	D	E	F
1	Description	2005		2006 Budget		
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
3						
4						
196	4290-4298 Emergency Management:					
197	Forest Fire Suppression	1,000	0	1,041	1,000	1,000
198	Warden Services	275	0	286	275	275
199	Warden & Deputies Training & Meetings	400	0	416	400	400
200	Equipment (Maintenance, Repair and Replacement)	500	0			
201	Emergency Management Planning and Training	1,500	769	1,500	500	500
202	Emergency Generator for Fire House			20,000	0	0
203	4290-4298 Emergency Management:	3,675	769	23,243	2,175	2,175
204						
205	4299 Other Public Safety (including communications):	14,466	13,606	14,333	14,333	14,333
206						
207	SUBTOTAL for PUBLIC SAFETY:	236,291	213,187	282,715	268,130	268,130
208						
209	4312 Highways and Streets:					
210						
211	REGULAR:					
212	Highway Agent Salary	1,000	1,000	1,000	1,000	1,000
213	Telephone	1,300	852	1,300	1,300	1,300
214	Alcohol and Drug Testing	500	318	500	500	500
215	Building Maintenance & Repair	3,000	3,908	3,000	3,000	3,000
216	Materials and Maintenance (Gravel and Dirt Roads)	40,000	37,027	40,000	40,000	40,000
217	Asphalt, Cold Patch and Shimming	15,000	438	15,000	10,000	10,000
218	Culverts	3,000	4,477	3,000	3,000	3,000

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
219	Payroll	93,939	80,413	95,814	92,113	92,113	
220	Benefits	42,694	29,886	37,084	34,482	34,482	
221	Electric	4,000	4,393	4,000	4,600	4,600	
222	Heat	4,000	4,923	5,000	6,000	6,000	
223	Equipment Rental	9,000	9,407	9,000	9,000	9,000	
224	Supplies	3,500	5,134	3,500	3,500	3,500	
225	Motor Fuel	13,000	17,426	20,000	19,500	19,500	
226	Vehicle Maintenance & Repair	15,000	18,293	15,000	15,000	15,000	
227	Parts, Equipment	3,000	5,941	6,000	5,000	5,000	
228	Miscellaneous	1,000	684	1,000	1,000	1,000	
229	Spare Tires	3,000	7,939	6,000	6,000	6,000	
230	Roadside Maintenance	4,000	1,806	4,000	4,000	4,000	
231	REGULAR:	259,933	234,265	270,198	258,995	258,995	
232							
233	WINTER:						
234	Payroll - Winter	87,729	94,552	93,736	94,635	94,635	
235	Benefits - Winter	35,003	36,359	30,485	28,443	28,443	
236	Motor Fuel - Winter	9,000	14,067	13,000	13,500	13,500	
237	Vehicle Maintenance & Repair - Winter	15,000	30,108	15,000	15,000	15,000	
238	Materials - Winter	50,000	74,969	50,000	50,000	50,000	
239	WINTER:	196,732	250,055	202,221	201,578	201,578	
240							

Town Budget in Detail

		A		B		C	D	E	F
				2005		2006 Budget			
		Description		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
1									
2									
3									
4									
241		SECONDARY ROAD BLOCK GRANT:							
242		Equipment Rental - Block Grant		3,500	0	3,500	3,500	3,500	3,500
243		Upgrade Project - Block Grant		85,738	5,532	83,067	83,067	83,067	83,067
244		SECONDARY ROAD BLOCK GRANT:		89,238	5,532	86,567	86,567	86,567	86,567
245									
246		4312 Highways and Streets:		545,903	489,851	558,986	547,140	547,140	547,140
247									
248		4316 Street Lighting:		11,000	10,592	3,204	3,204	3,204	3,204
249									
250		SUBTOTAL for HIGHWAYS and STREETS:		556,903	500,443	562,190	550,344	550,344	550,344
251									
252		4323 Solid Waste Collection:							
253		Payroll - Station Operators		5,438	6,874	7,800	8,174	8,174	8,174
254		Bin and Dumpster Rent				1,800	1,800	1,800	1,800
255		Pay-per-Throw Trash Bags				7,100	7,100	7,100	7,100
256		Commissions for Sale of Trash Bags				900	900	900	900
257		Rent for Storing Trash Bags				400	400	400	400
258		Miscellaneous				300	300	300	300
259		Equipment				500	500	500	500
260		Signs				500	500	500	500
261		Hazardous Waste Pick-Up Day		2,000	2,638	2,500	2,500	2,500	2,500
262		Gas Freeing Refrigerators and Air Conditioners		810	278				
263		Recycling		17,035	8,043				
264		Consultant for State Permit Application				2,900	0	0	0
265		4323 Solid Waste Collection:		25,283	17,833	24,700	22,174	22,174	22,174

Town Budget in Detail

	A	B	C	D	E	F
		2005		2006 Budget		
	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
1						
2						
3						
4						
266						
267	4324 Solid Waste Disposal:					
268	Solid Waste Disposal	64,920	53,404			
269	Pay-per-Throw Trash Bags	1,000	1,000			
270	Haul Charges			28,700	28,700	28,700
271	Trash and C & C Disposal			35,000	35,000	35,000
272	Glass Disposal			600	600	600
273	Freon Collection and Disposal			200	200	200
274	4324 Solid Waste Disposal:	65,920	54,404	64,500	64,500	64,500
275						
276	SUBTOTAL for SANITATION:	91,203	72,237	89,200	86,674	86,674
277						
278	4415-4419 Health Agencies and Hospitals and Other:					
279						
280	HEALTH AGENCIES:					
281	Visiting Nurse Alliance	10,100	10,100	10,100	10,100	10,100
282	Headrest	1,300	1,300	1,300	1,300	1,300
283	Hospice	600	600	600	600	600
284	West Central Behavioral Health	1,500	1,500	1,785	1,785	1,785
285	Wise	300	0	300	300	300
286	Acorn	200	0	250	250	250
287	HEALTH AGENCIES:	14,000	13,500	14,335	14,335	14,335
288						

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
289	HEALTH OFFICER:						
290	Salary, Health Officer	500	500	500	500	500	500
291	Health Officer Expenses	100	0	100	100	100	100
292	HEALTH OFFICER:	600	500	600	600	600	600
293							
294	4415-4419 Health Agencies and Hospitals and Other:	14,600	14,000	14,935	14,935	14,935	14,935
295							
296	4441-4442 Administration and Direct Assistance:						
297	Overseer of Public Welfare Salary	2,700	2,700	2,700	2,700	2,700	2,700
298	Town Poor	20,000	10,592	1,000	1,000	1,000	1,000
299	Town Poor Expendable Trust Fund			19,000	19,000	19,000	19,000
300	Community Action Outreach (LISTEN)	850	0	850	850	850	850
301	Grafton Senior Citizens Council	600	600	800	800	800	800
302	4441-4442 Administration and Direct Assistance:	24,150	13,892	24,350	24,350	24,350	24,350
303							
304	SUBTOTAL for HEALTH and WELFARE:	38,750	27,892	39,285	39,285	39,285	39,285
305							
306	4520-4529 Parks and Recreation:						
307							
308	PARKS:						
309	Wages/Payroll	18,237	21,106	21,112	21,309	21,309	21,309
310	Benefits	5,539	5,727	6,713	6,333	6,333	6,333
311	Equipment Maintenance & Repairs	500	348	500	500	500	500
312	Gas	200	128	300	300	300	300
313	Materials	400	418	400	400	400	400

Town Budget in Detail

	A	B		C	D	E	F
		2005			2006 Budget		
	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
1							
2							
3							
4							
314	Contract Tree Work on the Common	1,000	0				
315	Miscellaneous	100	525	100	100	100	100
316	PARKS:	25,976	28,252	29,125	28,942	28,942	28,942
317							
318	RECREATION:						
319	Beach Pumping & Porta Potty	850	721	850	850	850	850
320	Beach Pond Program Coordinator Salary	1,800	1,800	1,800	1,800	1,800	1,800
321	Beach Telephone	950	930	950	950	950	950
322	Beach Electricity	500	459	500	500	500	500
323	Beach Equipment and Supplies	1,500	1,177	2,100	2,100	2,100	2,100
324	Beach Trash Removal	500	333	500	500	500	500
325	Beach Repairs	250	920	250	250	250	250
326	Beach Pond Program (Camp) Staff	1,500	1,455	1,500	1,500	1,500	1,500
327	Beach Lifeguards Wages	8,500	8,405	8,500	8,500	8,500	8,500
328	Beach Activities Supervisor	2,871	2,842	2,989	3,017	3,017	3,017
329	Recreation Director Wages	8,375	8,641	8,718	8,802	8,802	8,802
330	Recreation Miscellaneous	100	70	100	100	100	100
331	RECREATION:	27,696	27,752	28,757	28,869	28,869	28,869
332							
333	4520-4529 Parks and Recreation:	53,672	56,005	57,882	57,811	57,811	57,811
334							
335	4550-4559 Library:						
336	Salaries and Wages	37,648	37,556	39,192	39,568	39,568	39,568
337	Librarian Benefits	20,629	18,053	21,730	20,071	20,071	20,071
338	COBRA	3,884	3,884	3,854	0	0	0

Town Budget in Detail

	A	B		C	D	E	F
1	Description	2005		2006 Budget			
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3							
4							
339	Librarian's Dues/Seminars	930	693	1,350	1,350	1,350	
340	Library Assistants Wages	22,650	19,800	21,430	21,294	21,294	
341	Janitor Wages	5,302	5,087	5,521	5,574	5,574	
342	Library Trustees Dues/Seminars	285	135	285	285	285	
343	Telecommunications	3,330	2,859	2,940	2,940	2,940	
344	Electricity	6,050	5,476	6,325	6,958	6,958	
345	Heat	3,000	3,180	4,138	4,500	4,500	
346	Water	150	82	180	180	180	
347	Fire Inspection - Extinguishers	500	315	500	500	500	
348	Building Repairs & Maintenance	5,680	3,619	5,700	5,700	5,700	
349	Snow/Window/Rug Cleaning	740	875	1,500	1,500	1,500	
350	Office Supplies & Postage	1,000	1,436	1,500	1,500	1,500	
351	Janitorial Supplies	400	185	275	275	275	
352	Books	6,688	6,854	7,022	7,022	7,022	
353	Children's Books	3,000	2,998	5,000	5,000	5,000	
354	Magazines	1,915	1,168	1,270	1,270	1,270	
355	Audio Tapes	1,500	1,818	1,000	1,000	1,000	
356	Videos	700	239	500	500	500	
357	Catalog/Processing	1,605	1,329	1,440	1,440	1,440	
358	Programs / Publicity	570	964	700	700	700	
359	Other Expenses	200	0	175	175	175	
360	Computer Maintenance & Supplies	2,663	4,570	2,250	2,250	2,250	
361	4550-4559 Library:	131,019	123,174	135,777	131,552	131,552	
362							

Town Budget in Detail

	A	B	C	D	E	F
		2005			2006 Budget	
1	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
2						
3						
4						
363	4583 Patriotic Purposes:					
364	Memorial Day and Flags	750	232	750	750	750
365	Independence Day Celebration Special Revenue Fund	7,300	6,547	8,300	8,300	8,300
366	4583 Patriotic Purposes:	8,050	6,779	9,050	9,050	9,050
367						
368	SUBTOTAL for CULTURE and RECREATION:	192,741	185,958	202,709	198,413	198,413
369						
370	4611-4612 Administration and Purchase of Natural Resources:					
371	Conservation Commission Dues	200	200	200	200	200
372	Postage and Supplies	150	71	150	150	150
373	Education	100	75	100	100	100
374	Monitoring Fund	200	200	200	200	200
375	Environmental Monitoring	150	120	150	150	150
376	Maintenance and Management Conservation Areas	500	589	500	500	500
377	4611-4612 Administration and Purchase of Natural Resources:	1,300	1,255	1,300	1,300	1,300
378						
379	SUBTOTAL for CONSERVATION:	1,300	1,255	1,300	1,300	1,300
380						

Town Budget in Detail

	A Description	B 2005		C	D	E	F
		2006 Budget					
		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
1							
2							
3							
4							
381	4711 Principal - Long Term Bonds & Notes:	28,900	28,900	30,000	30,000	30,000	30,000
382							
383	4721 Interest - Long Term Bonds & Notes:	26,004	26,004	23,574	23,574	23,574	23,574
384							
385	4723 Interest on Tax Anticipation Notes:	10,000	8,537	11,000	11,000	11,000	11,000
386							
387	SUBTOTAL for DEBT SERVICE:	64,904	63,441	64,574	64,574	64,574	64,574
388							
389	TOTAL OPERATING EXPENSES:	1,728,458	1,597,941	1,879,423	1,832,738	1,849,738	1,849,738
390							

Town Budget in Detail

	A	B	C	D	E	F
		2005		2006 Budget		
	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
1						
2						
3						
4						
391	APPROPRIATIONS - CAPITAL EXPENSES					
392						
393	4901 Land:			110,000	110,000	110,000
394						
395	4902 Machinery, Vehicles and Equipment:					
396	Emergency Major Equipment Rebuilding Trust Fund	15,000	4,093	25,907	25,907	25,907
397	Vehicle Capital Reserve Fund:					
398	1-ton Highway Truck	65,000	65,000			
399	Fire Truck	20,000	0	12,000	12,000	12,000
400	Rescue Truck			133,000	133,000	133,000
401	Fire Fighter Equipment Trust Fund (Bessie M. Hall)	1,500	1,500	1,500	1,500	1,500
402	Computer System Upgrade Capital Reserve Fund	6,300	6,300	15,000	15,000	15,000
403	4902 Machinery, Vehicles and Equipment:	107,800	76,893	187,407	187,407	187,407
404						
405	4903 Buildings:					
406	Highway Garage		29,567			
407	Highway Salt Shed	35,000	0	21,875	0	0
408	Town Offices Building			25,000	25,000	25,000
409	4903 Buildings:	35,000	29,567	46,875	25,000	25,000
410						
411	4909 Improvements Other Than Buildings:					
412	Bridge Capital Reserve Fund			17,500	17,500	17,500
413	Public Works Facility Capital Reserve Fund:					
414	Transfer Station:	25,000	23,040	35,000	35,000	35,000
415	Emergency Highway Repair Capital Reserve Fund	74,000	8,596	65,404	65,404	65,404

Town Budget in Detail

		A		B		C	D	E	F
1				2005			2006 Budget		
2				Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
3									
4									
416	Property Reappraisal Capital Reserve Fund Payroll				7,100				
417	Property Reappraisal Capital Reserve Fund	10,000			1,153	16,000	16,000	16,000	16,000
418	Library Crosswalk					6,000	6,000	6,000	6,000
419	High Speed Communications Project					6,500	6,500	6,500	6,500
420	Academy Building Parking Lot					4,500	0	0	0
421	4909 Improvements Other Than Buildings:	109,000			39,889	150,904	146,404	146,404	146,404
422									
423	SUBTOTAL for CAPITAL OUTLAY:	251,800			146,349	495,186	468,811	468,811	468,811
424									
425	4915 To Capital Reserve Fund:								
426	Bridge Capital Reserve Fund					10,000	1,000	1,000	1,000
427	Vehicle Capital Reserve Fund	100,000			100,000	133,500	125,000	125,000	125,000
428	Heavy Equipment Capital Reserve Fund	25,000			25,000	34,000	35,000	35,000	35,000
429	Property Reappraisal Capital Reserve Fund	10,000			10,000	10,000	10,000	10,000	10,000
430	Public Works Facility Capital Reserve Fund	35,000			35,000	60,000	35,000	35,000	35,000
431	Public Land Acquisition Capital Reserve Fund					100,000	0	0	0
432	Town Offices Building Capital Reserve Fund					25,000	25,000	25,000	25,000
433	Computer System Upgrade Capital Reserve Fund	5,000			5,000	10,000	10,000	10,000	10,000
434	Town Buildings Major Maintenance and Repair Fund	5,000			5,000	5,000	5,000	5,000	5,000
435	Fire Fighting Safety Equipment Capital Reserve Fund	11,000			11,000	11,000	7,500	7,500	7,500
436	New Cemetery Capital Reserve Fund					13,405	13,405	13,405	13,405
437	4915 To Capital Reserve Fund:	191,000			191,000	411,905	266,905	266,905	266,905
438									

Town Budget in Detail

	A	B		C	D	E	F
		2005		Actual	Department Request	2006 Budget	
		Approved Budget				Selectmen Recommend	Budget Committee Recommends
1							
2							
3	Description						
4							
439	4916 To Expendable Trust Funds (except # 4919):						
440	Emergency Major Equipment Rebuilding Trust Fund	15,000		15,000	15,000	15,000	15,000
441	Town Poor Expendable Trust Fund				19,000	19,000	19,000
442	4916 To Expendable Trust Funds (except # 4919):	15,000		15,000	34,000	34,000	34,000
443							
444	SUBTOTAL for INTERFUND TRANSFERS OUT:	206,000		206,000	445,905	300,905	300,905
445							
446	TOTAL CAPITAL EXPENSES:	457,800		352,349	941,091	769,716	769,716
447							
448	TOTAL APPROPRIATIONS:	2,186,258		1,950,290	2,820,514	2,602,454	2,619,454
449							

A		B		C	D	E	F
Description		2005		2006 Budget			
		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends	
1	2	3	4	ESTIMATED REVENUES			
450							
451							
452	3185 Timber/Yield Taxes:	20,000	25,564	25,000	25,000	25,000	25,000
453							
454	3186 Payment in Lieu of Taxes:						
455	United Developmental Services	3,500	0	3,500	3,500	3,500	3,500
456	Other						
457	3186 Payment in Lieu of Taxes:	3,500	0	3,500	3,500	3,500	3,500
458							
459	3190 Interest & Penalties on Delinquent Taxes:						
460	Interest on Delinquent Taxes	10,000	11,073	10,000	10,000	10,000	10,000
461	Tax Penalties	500	0	500	500	500	500
462	Tax Overpayments & Miscellaneous.			100	100	100	100
463	3190 Interest & Penalties on Delinquent Taxes:	10,500	11,073	10,600	10,600	10,600	10,600
464							
465	JBTOTAL for TAXES (not including current year property taxes):	34,000	36,638	39,100	39,100	39,100	39,100
466							
467	3220 Motor Vehicle Permit Fees:	290,000	308,877	300,000	300,000	300,000	300,000
468							
469	3230 Building Permits:	9,000	23,551	20,000	20,000	20,000	20,000
470							
471	3290 Other Licenses, Permits & Fees:						
472	Dog Licenses & Penalties	1,500	1,489	1,500	1,500	1,500	1,500
473	Town Clerk Miscellaneous	1,000	1,066	1,000	1,000	1,000	1,000
474	Town Clerk Fees	12,000	8,838	12,000	12,000	12,000	12,000

Town Budget in Detail

	A	B	C	D	E	F
1	Description	2005		2006 Budget		
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
3						
4						
475	Marriage Fees		119			
476	Dog Fees		461			
477	Certified Copies		173			
478	3290 Other Licenses, Permits & Fees:	14,500	12,145	14,500	14,500	14,500
479						
480	SUBTOTAL for LICENSES, PERMITS and FEES:	313,500	344,573	334,500	334,500	334,500
481						
482	3351 NH Shared Revenue Block Grant:	11,171	20,167	20,000	20,000	20,000
483						
484	3352 Meals & Rooms Tax Distribution:	56,870	62,207	60,000	60,000	60,000
485						
486	3353 Highway Block Grant:	89,238	89,238	86,567	86,567	86,567
487						
488	3356 State & Federal Forest Land Reimbursement:	2,000	2,049	2,000	2,000	2,000
489						
490	3359 Other (Including Railroad Tax):					
491	Other State Reimbursements	2,000	0	2,000	2,000	2,000
492	Forest Fire Fighting and Training	100	0			
493	3359 Other (Including Railroad Tax):	2,100	0	2,000	2,000	2,000
494						
495	SUBTOTAL from STATE:	161,379	173,661	170,567	170,567	170,567
496						

Town Budget in Detail

	A	B		C	D	E	F
		2005		Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
		Approved Budget					
1							
2							
3							
4							
497	3401-3406 Income from Departments:						
498	Subdivision Fees	900	2,104	1,200	1,200	1,200	1,200
499	ZBA Hearing Fees	700	1,380	1,000	1,000	1,000	1,000
500	Planning & Zoning Document Fees	100	126	60	60	60	60
501	Police	100	423				
502	Office Insurance Reimbursement	389	1,710	300	300	300	300
503	Solid Waste (fibers)	4,100	6,928	7,500	7,500	7,500	7,500
504	Solid Waste (drop off fees)	750	90				
505	Solid Waste - Sale of Payment Cards	40,000		10,000	10,000	10,000	10,000
506	Solid Waste - Sale of Large Trash Bags			40,000	40,000	40,000	40,000
507	Solid Waste - Sale of Small Trash Bags		27,883	20,000	20,000	20,000	20,000
508	Copier	400	615	500	500	500	500
509	Solid Waste - Recycling (scrap metal)			4,100	4,100	4,100	4,100
510	School Library Services	34,947	64,815	36,688	36,688	36,688	36,688
511	Library	11,381	3,536	10,000	10,000	10,000	10,000
512	Health and Dental Insurance	3,884	3,884	3,854	3,854	4,665	4,665
513	Highway		18,346				
514	Fire Department		4,374				
515	Miscellaneous	500	8,692	2,000	2,000	2,000	2,000
516	Pond Program	3,000	2,690	3,000	3,000	3,000	3,000
517	Town Clerk (Lyme Phone Book)	800	978	900	900	900	900
518	3401-3406 Income from Departments:	101,951	148,573	141,102	141,913	141,913	141,913
519							
520	SUBTOTAL from CHARGES for SERVICES:	101,951	148,573	141,102	141,913	141,913	141,913
521							

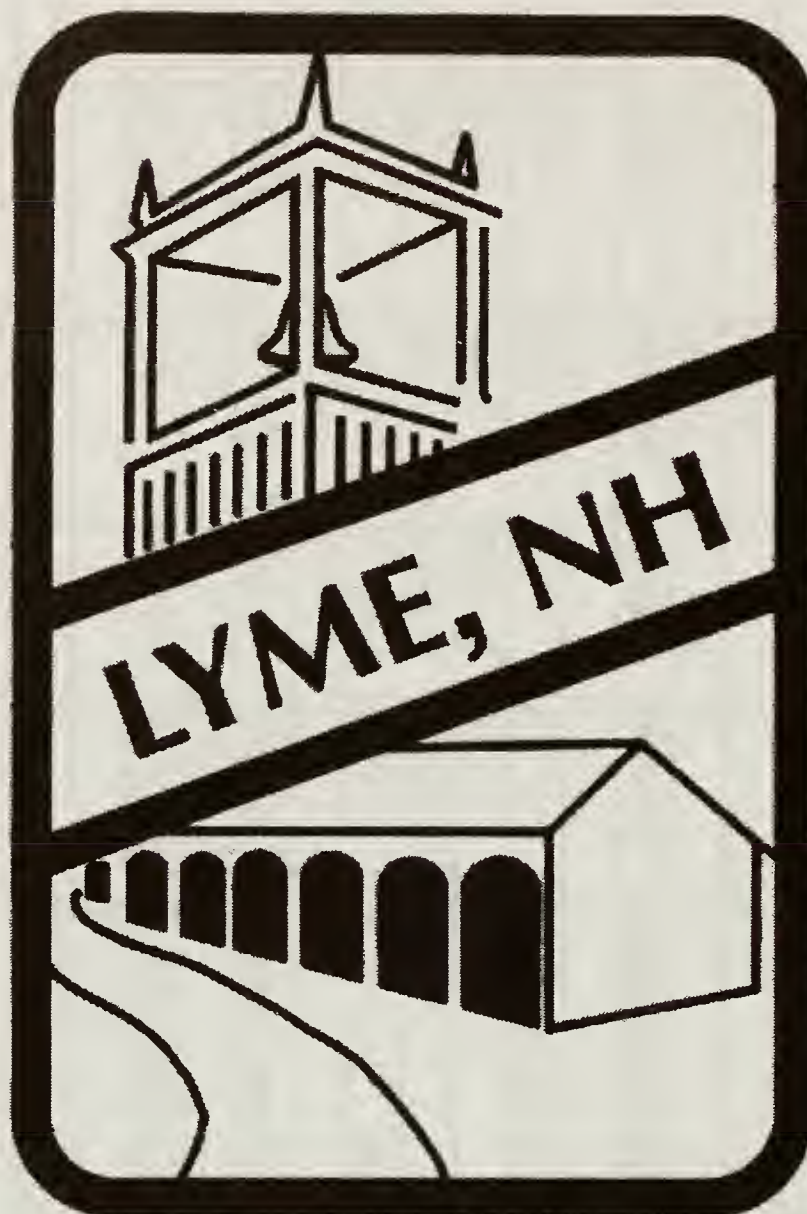
Town Budget in Detail

	A	B	C	D	E	F
1	Description	2005		2006 Budget		
2		Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends
3						
4						
522	3501 Sale of Town Property:	0	500	0	0	0
523						
524	3502 Interest on Investments:	8,400	16,385	11,000	11,000	11,000
525						
526	3503-3509 Other:					
527	Dividends & Return of Contributions	5,000	1,962			
528	Family Health Insurance Reimbursement	6,390	6,726	6,686		
529	Highway Disability Reimbursement	1,500				
530	Disability Reimbursement		12,484			
531	Legal Reimbursements		16			
532	Ambulance Reimbursement	800	1,357	800	1,500	1,500
533	Refunds	600	4,152	900	1,000	1,000
534	3503-3509 Other:	14,290	26,697	8,386	2,500	2,500
535						
536	SUBTOTAL from MISCELLANEOUS REVENUES:	22,690	43,582	19,386	13,500	13,500
537						
538	3912 From Special Revenue Funds:					
539	Independence Day Celebration Special Revenue Fund	7,300	6,547	8,300	8,300	8,300
540	3912 From Special Revenue Funds:	7,300	6,547	8,300	8,300	8,300
541						
542	3915 From Capital Reserve Funds:					
543	Bridge Capital Reserve Fund		2,320	17,500	17,500	17,500
544	New Cemetery Capital Reserve Fund	10,462	13,405			
545	Public Works Facility Capital Reserve Fund	92,167	23,040	56,875	35,000	35,000
546	Vehicle Capital Reserve Fund	75,000	65,000	145,000	145,000	145,000

Town Budget in Detail

		A		B		C	D	E	F
				2005		2006 Budget			
1	2	Description	Approved Budget	Actual	Department Request	Selectmen Recommend	Budget Committee Recommends		
3	4								
547		Emergency Highway Repair Capital Reserve Fund	74,000	8,596	65,404	65,404	65,404		65,404
548		Property Reappraisal Capital Reserve Fund	10,000	8,253	16,000	16,000	16,000		16,000
549		Computer System Upgrade Capital Reserve Fund	6,300	6,300	15,000	15,000	15,000		15,000
550		Public Land Acquisition Capital Reserve Fund			110,000	110,000	110,000		110,000
551		Town Offices Building Capital Reserve Fund			25,000	25,000	25,000		25,000
552		3915 From Capital Reserve Funds:	267,929	126,914	450,779	428,904	428,904		
553									
554		3916 From Trust & Agency Funds:							
555		Fire Fighter Equipment (Bessie M. Hall)	1,500	1,500	1,500	1,500	1,500		1,500
556		Reimbursements Perpetual Care Trust	25,050	16,408	31,387	31,387	31,387		31,387
557		Emergency Major Equipment Rebuilding Trust Fund	15,000	4,093	25,907	25,907	25,907		25,907
558		Town Poor Expendable Trust Fund			19,000	19,000	19,000		19,000
559		3916 From Trust & Agency Funds:	41,550	22,000	77,794	77,794	77,794		77,794
560									
561		SUBTOTAL from INTERFUND OPERATING TRANSFERS IN:	316,779	155,461	536,873	514,998	514,998		514,998
562									
563		3934 Proceeds from Long Term Bonds & Notes:							
564									
565		TOTAL SOURCES OF REVENUE:	950,299	902,489	1,241,528	1,214,578	1,214,578		1,214,578
566									
567		TOTAL APPROPRIATIONS:	2,186,258	1,950,290	2,820,514	2,602,454	2,619,454		2,619,454
568									
569		AMOUNT VOTED FROM SURPLUS:			13,405	13,405	13,405		13,405
570									
571		ESTIMATED AMOUNT TO BE RAISED BY TAXES:	1,235,959	1,047,801	1,565,581	1,374,471	1,391,471		1,391,471

TOWN OF LYME



MINUTES FOR MARCH 8, 2005, TOWN MEETING

**TOWN OF LYME
TOWN MEETING
MARCH 8, 2005**

The Moderator, William Waste, called this meeting to order at 9:09 A.M. at the Lyme School Community Gymnasium. Polls were opened at 7:00 A.M. for voting on Articles 1-14 and closed at 7:00 P.M.

Moderator Waste opened this meeting with remembrance of all Lyme residents and friends who had died since the last town meeting in 2004. There was a moment of silence to honor the memory of Becky Franklin, the Selectmen's secretary and bookkeeper in Lyme for 30 years.

Pastor Edgar Condict, of the First Baptist Church in Lyme offered the invocation, and the Boy Scouts led attendants in the Pledge of Allegiance.

The Moderator made general community announcements and established procedural guidelines for the meeting.

ARTICLE 1. To vote by non-partisan ballot for the following Town Officers:

One Selectman to serve for a term of 3 years: Richard G. Jones

One Overseer of Public Welfare to serve for
a term of 1 year: Nancy Elizabeth Grandine

One Road Agent to serve for a term of 1 year: Fred O. Stearns III

One Trustee of Trust Funds to serve for a term of 3 years: Nora Rhoads

One Cemetery Commissioner to serve for a term of 3 years: Jennifer Cooke

One Sexton to serve for a term of 1 year: William H. LaBombard

Three Budget Committee Members to serve for a term of 3 years: Dave Caffry
Gibb Cornwell
Wayne Tullar

One Budget Committee Member to serve for a term of 1 year: Earl Strout

Three Library Trustees to serve for a term of 3 years: Stephen Campbell
Margot Maddock
Tish Smith

One Planning Board Member to serve for a term of 3 years: Jeanie McIntyre

ARTICLE 2. Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

In Article II, provide a definition of "Building Envelope" as the area where structures may be placed on a lot. Building envelopes are usually delineated during a subdivision hearing, but may also be delineated during a ZBA hearing as well. (See Zoning 10.50 B.9) Amend "Developed Lot" to allow off-site water and sewer. Amend "Driveway" to clarify it can serve two lots rather than two sites since a lot might have a principal house and an accessory house. Amend the definition of "Home Occupation" to clearly allow a sign as provided in Article VI. Amend "Lot Size" to simplify the language and clarify that a first-time minor subdivision is subject to Article V, but without the conservation district reductions of the lot size. Provide a definition of "Permit, Zoning or Building." Amend "Structure" to clarify what is not included and to include storage tanks. Add map of community wells as an appendix because Section 5.13 D. 3. limits the distance of a septic system from a community well, but no map had been provided to know where they are located. Add Item II- Permits: to Floodplain Management Ordinance to state, "All proposed development in any special flood hazard areas shall require a permit." This includes all "development" including grading as required by the State Floodplain Management program.

YES 127

NO 22

ARTICLE 3. Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Add the definition of "Parent Lot" which is the original lot 10 years prior to any application. Amend Section 4.64 Agricultural Soils Conservation District to provide that the potential development area can be 25% of the agricultural soils on the lot or, in the case of a subdivision, the parent lot in a contiguous compact shape.

YES 125

NO 26

ARTICLE 4. Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

The delineation of wetlands will change to use an existing NRCS (Natural Resources Conservation Commission) soil survey for hydric soils as a preliminary wetlands indicator or wetlands mapping by a wetlands scientist. The definition of wetlands will refer to the current State Wetlands Rules per State law.

YES 126

NO 24

ARTICLE 5. Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Outdoor Recreation will be changed from requiring a special exception to Outdoor Recreation Activities allowed by right. Amend "Recreation, Outdoor" to "Outdoor Recreation Activities" to clarify that recreation structures are subject to the ordinance as other structures and amend Table 4.1 to reflect this.

YES 189

NO 32

ARTICLE 6. Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Provide a definition of "Conversion." Section 4.46 Conversions will be amended to address institutions and more clearly provide what is allowed per Table 4.10. It will also require a conditional use approval rather than special exception since Planning Board review is required anyway for Site Plan Review. Table 4.10 and relevant sections of Article IV. will be amended to reflect this change from special exception to conditional use approval. Section 11.40 will be deleted since there will no longer be dwelling unit minimum living areas.

YES 183

NO 34

ARTICLE 7. Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Section 4.49 Planned Development will be amended to require a "conditional use approval" by the Planning Board rather than a "special exception" by the ZBA and allow a conservation easement as well as a zoning easement in the last section. It will also allow the inclusion of institutional uses. Table 4.10 will also be amended to reflect this amendment. The definition of Planned Development is for mixed use in more than one building on a lot. Amend "Planned Development" to mean mixed use in more than one building on a lot.

YES 179

NO 34

ARTICLE 8. Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Section 4.50 Forestry and Timber Harvesting will be amended to clearly provide that logging roads must be constructed and maintained under Best Management Practices. It will also clarify that logging roads are exempt from the special exception requirement of access ways to cross conservation districts.

YES 196

NO 32

ARTICLE 9. Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Section 4.53 Driveways shall be amended to reference EPA (U.S. Environmental Protection Agency) standards for stormwater management and erosion control rather than a publication by the Rockingham County Conservation District. It shall be amended to only allow driveways in setbacks if suitable areas for snow storage are available.

YES 190

NO 33

ARTICLE 10. Are you in favor of the adoption of Amendment #9 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Section 4.61 Wetlands Conservation District will be amended to allow water storage structures within the district. The special exception for water bodies under one acre without Conservation Commission support has been removed.

YES 199

NO 32

ARTICLE 11. Are you in favor of the adoption of Amendment #10 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Section 4.63 Shoreland Conservation District to address changes in State dock application procedures.

YES 202

NO 29

ARTICLE 12. Are you in favor of the adoption of Amendment #11 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Article VI: Sign Regulations to allow greater sign area under Site Plan Review or by conditional use approval.

YES 185

NO 53

ARTICLE 13. Are you in favor of the adoption of Amendment #12 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Amend Section 10.50 Special Exceptions to allow Conservation Commission input when a special exception includes impact upon natural resources.

YES 196

NO 38

ARTICLE 14. Are you in favor of the adoption of Amendment #13 as proposed by the Planning Board for the Lyme Zoning Ordinance as follows:

Provide a definition for “Conditional Use Approval” by the Planning Board. Add Section 12.20 to provide criteria for the proposed Conditional Use Approval. This permit will be issued by the Planning Board rather than a Special Exception by the ZBA typically when Planning Board review is required anyway. This proposed section is the same as section 10.50 for Special Exceptions. Table 4.10 Summary of Uses will be amended to require Conditional Use Approvals from the Planning Board rather than Special Exceptions from the ZBA. Both the ZBA and the Planning Board agree that this will be a positive step to cut down on the number of hearings since most of the uses require Planning Board approval under Site Plan Review. Special Exceptions from the ZBA will still be required for exceeding any dimensional requirement or encroachment into property setbacks or conservation districts.

YES 190

NO 33

ARTICLE 15. Paul Klee made the motion that the Town vote to raise and appropriate two hundred one thousand dollars (\$201,000) and make payment to the following Capital Reserve and Expendable Trust Funds previously established for the purposes set forth in the budget submitted by the Budget Committee as follows:

Capital Reserve Funds:

Vehicle Capital Reserve Fund	\$100,000
Heavy Equipment Capital Reserve Fund	\$25,000

Property Reappraisal Capital Reserve Fund	\$10,000
Public Works Facility Capital Reserve Fund	\$35,000
Computer System Upgrade Capital Reserve Fund	\$5,000
Fire Fighting Safety Equipment Capital Reserve Fund	\$11,000

Trust Funds:

Emergency Major Equipment Rebuilding Trust Fund	\$15,000
Total:	\$201,000

SECONDED

Barney Brannen, Chairman of the Budget Committee spoke to this article, providing an overview of all articles dealing with financial issues.

Article 15 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 16. George Palmer made the motion that the Town vote to raise and appropriate two hundred six thousand eight hundred dollars (\$206,800) and to fund this appropriation by authorizing the Selectmen, as agents for the Town, to withdraw and expend such funds from the Capital Reserve and Trust Funds for the purposes for which they were created as submitted by the Budget Committee as follows:

Machinery, Vehicles & Equipment:

Emergency Major Equipment Rebuilding Trust Fund	\$15,000
Vehicle Capital Reserve Fund (Fire Truck)	
1-Ton Highway Truck	\$55,000
Fire Truck	\$20,000
Bessie M. Hall Trust (Fire Department) (Fire Fighter Equipment)	\$1,500
Computer System Upgrade Capital Reserve Fund	\$6,300

Buildings:

Public Works Facility Capital Reserve Fund (Transfer Station)	25,000
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Improvements Other Than Buildings:

Emergency Highway Repair Capital Reserve Fund	\$74,000
Property Reappraisal Capital Reserve Fund	\$10,000
Total:	\$206,800

SECONDED

Dick Jones proposed a FRIENDLY AMENDMENT to increase the amount budgeted for the one-ton truck (\$55,000) to Sixty-five Thousand Dollars (\$65,000), bringing the bottom line voted on for this article to Two Hundred Sixteen Thousand Eight Hundred Dollars (\$216,800); an increase of Ten Thousand Dollars (\$10,000).

George Palmer, as maker of original motion for this article agreed to this FRIENDLY AMENDMENT.

Barbara Roby asked about the \$25,000 expense in this article referred to as Transfer Station and Selectmen Peter Bleyler explained this was to erect a pole barn and fencing for the Transfer Station.

Article 16 was voted in the AFFIRMATIVE by Voice Vote.

ARTICLE 17. Steve Maddock made the motion that the Town vote to raise and appropriate thirty-five thousand dollars (\$35,000) to build a salt shed at the Public Works Facility, and to fund this appropriation by authorizing the Selectmen to withdraw \$13,167 from the Public Works Facility Capital Reserve Fund and to transfer \$21,833 from the undesignated fund balance (surplus).

SECONDED

Selectman Judy Brotman explained that it is hoped that the approval of this article will enable the “wrap-up” of this (highway facility improvement) project and Tony Ryan provided further in-depth detail about the new facility and its progress.

Article 17 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 18. Alida Ciampa made the motion that the Town vote to raise and appropriate the sum of up to seven thousand three hundred dollars (\$7,300) to sponsor an Independence Day celebration, including but not limited to a parade, a picnic and fireworks and to fund this appropriation by authorizing withdrawal from the Independence Day Celebration Special Revenue Fund established for this purpose at the 2003 town meeting. This is a "special" warrant article pursuant to NH RA 32:3, VI.

SECONDED

Article 18 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 19. Lee Larson made the motion that the Town vote to establish an Expendable Trust Fund under the provisions of RSA 31:19-a, to be known as the Town Buildings Major Maintenance and Repair Trust Fund, for the purpose of repairing any and all buildings and/or structures owned by the Town and to raise and appropriate the sum of \$5,000 to be deposited in that fund.

SECONDED

Article 19 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 20. Barney Brannen made the motion that the Town vote to raise and appropriate the sum of one million, seven hundred fourteen thousand, one hundred fifty-nine dollars (\$1,714,159) which represents the operating budget as recommended in the budget by the Budget Committee; the Selectmen recommend one million, seven hundred fourteen thousand, six hundred ninety-nine dollars (\$1,714,699). Said sum does not include special articles addressed in warrant articles 15, 16, 17, 18 and 19.

SECONDED

Dick Jones explained that the operating budget is \$50.00 less than the MS-7 form shows. The difference comes from the Perpetual Care line in the Cemetery Account, which appeared \$50.00 more than what was on the worksheet.

Lee Larson offered an amendment adding the following Article 20: "The amount listed in line 245, 4316 Street Lighting, only be appropriated if any replacement street lights are "dark sky friendly" or of a "full cutoff" design."

AMENDMENT WAS SECONDED

Amendment was voted in the AFFIRMATIVE by Voice Vote

A lengthy discussion followed concerning the decision by the Selectmen to discontinue the use of certain streetlights in town vs. others.

Charles Balch expressed concern over the loss of street lights on Pleasant Street and asked that the Board of Selectmen consider replacing rather than discontinuing these lights for public safety.

The Moderator asked the Board of Selectmen if they would consider reviewing their decision of the choices of which lights were eliminated or not. Selectman Judy Brotman indicated that they would certainly listen to any concerns brought forth to them regarding this issue, but encouraged folks to perhaps wait until the new lights are operating to see if concerns are addressed at that point.

There were questions brought from the floor concerning site plan reviews (Planning Board regulations) and how street lighting is addressed in this process. Freda Swan responded, citing various instances where this is addressed.

Kathy Larson asked if the Planning Board could be directed to have a ruling which would enforce lighting plans to be "dark sky friendly". Freda said she noted the request and will pass along message to the Planning Board.

Lee Larson offered an AMENDMENT to Article 20 to increase the line item by Seven Thousand Dollars (\$7,000.00) to Eleven Thousand Dollars (\$11,000.00) to enable the town to purchase rather than lease street lights, thereby significantly saving on the street lighting cost in the future.

SECONDED

Claudia Kern, speaking for the Energy Committee, supported this amendment.

AMENDMENT was voted in the AFFIRMATIVE by Voice Vote

Jennifer Cooke said she felt that since street lighting was an important issue, both for personal and safety reasons, an effort for better communication and awareness could be made.

Barbara Roby asked what the “web page” was, and why that wasn’t used to help communicate about the lighting changes to the public. Selectmen Dick Jones indicated that the Web site is still under construction and experiencing growing pains, but that an effort had been made to communicate to those folks who might be affected by the loss of lights.

Article 20 was voted in the AFFIRMATIVE, as AMENDED by Voice Vote.

ARTICLE 21. Alfred Balch made the motion that the Town vote to discontinue the New Cemetery Fund created in 1967. Said funds, (\$10,461.97 as of 12/31/2004) with accumulated interest to date of withdrawal, are to be transferred to the town’s general fund.

SECONDED

Tish Smith asked what this fund had been used for in the past. Selectman Dick Jones explained that these funds are leftover from an earlier expansion of the Highland Cemetery.

Article 21 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 22. Tony Ryan made the motion that the Town vote to increase the elderly exemptions from property tax in the Town of Lyme, based on assessed value, for qualified taxpayers, to be as follows:

for a person 65 years of age up to 75 years,	\$135,000	(presently \$90,000);
for a person 75 years of age up to 80 years,	\$190,000	(presently \$125,000);
for a person 80 years of age or older,	\$240,000	(presently \$160,000).

In addition to other requirements, to qualify the taxpayer must have a net income of not more than \$30,000 if single, or, if married, a combined net income of not more than \$40,000; and own net assets not in excess of \$150,000, excluding the value of the person's residence.

Presently, the income limits are \$22,000 if single, or if married, a combined income of not more than \$33,000. Presently, the asset levels cannot be in excess of \$100,000.

SECONDED

Article 22 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 23. Ross McIntyre made the motion that the Town vote to modify the exemption for the disabled by:

- Increasing the amount of the exemption for the totally and permanently disabled to \$135,000 (presently \$90,000).
- Increasing the maximum net income if single, to the maximum net income if single, of \$30,000, or, if married, to not more than \$40,000 from a combined net income.
- Increasing the value amount of assets the taxpayer may own and still qualify for the exemption – the taxpayer may own assets not in excess of \$150,000, excluding the value of the person's residence.

Presently, the income limits are \$22,000 if single, or if married, a combined income of not more than \$33,000. Presently, the asset levels cannot be in excess of \$100,000.

SECONDED

Article 23 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 24. Elise Garrity made the motion that the Town vote pursuant to RSA 72:38-b to

- Increase the Exemption for Deaf or Severely Hearing Impaired Persons from the assessed value of residential real estate for property tax to \$135,000 (presently \$90,000).
- Increase the allowable net income the applicant can have received in the calendar year preceding April 1st to a net income from all sources to not more than \$30,000 or, if married, a combined net income of not more than \$40,000.
- Increase the maximum allowable net assets the applicant can own up to \$150,000, excluding the value of the person's residence.

Presently, the income limits are \$22,000 if single, or if married, a combined income of not more than \$33,000. Presently, the asset levels can be up to \$100,000.

SECONDED

Article 24 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 25. Sue Ryan made the motion that the Town vote pursuant to RSA 72:37 to increase the exemption for the blind from the assessed value of residential real estate for property tax to \$67,500 (presently \$45,000).

SECONDED

Article 25 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 26. Marya Klee made the motion that the the Town vote to require residents to deposit refuse in specifically designated bags to be brought to the Transfer Station/Recycling Center; the bags shall be sold by the Town at a reasonable price.

SECONDED

Steve Maddock, as the Transfer Station Study Committee Chairperson spoke to this article indicating that this was “an effort to get a better handle on the Recycling Center”.

Peter Bleyler, speaking as the Selectman’s representative on the Transfer Station Study Committee, indicated support of this article.

The Moderator indicated that a petition with the appropriate number of signatures attached had been presented requesting that this article be voted by paper ballot.

Tony Roisman made a motion to AMEND Article 26 by adding the following:
” Establish a minimum number of free bags per person per year, the number to be set by the Transfer Committee”.

AMENDMENT WAS SECONDED

Several people spoke concerning the pros and cons of making this change in procedure.

David Keane thanked the Study Committee for their work on the project and their efforts to lower overall costs for this service. A round of applause followed Mr. Keane’s statement.

Further debate continued.

Lee Larson made the motion to CALL THE QUESTION, ending debate on this amendment.

Motion to end debate was voted in the AFFIRMATIVE by Voice Vote.

The AMENDMENT offered by Tony Roisman was Voted in the NEGATIVE by Voice Vote.

Following more debate on this issue, **Lee Larson made the motion to CALL THE QUESTION**, ending debate.

Motion to end debate was voted in the AFFIRMATIVE by Voice Vote.

Moderator instructed registered voters to proceed to Ballot Clerks for Paper Ballot vote on Article 26.

ARTICLE 26 was voted in the AFFIRMATIVE by Paper Ballot:

Yes	93	NO	52
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ARTICLE 27. Put Blogett made the motion that the Town vote to henceforth place 50% instead of 100% of the revenues collected pursuant to RSA Chapter 79 (Land Use Change Tax) in the Conservation Fund pursuant to NH RSA 79:25.

SECONDED

Put Blodgett spoke against supporting this article.

Mike Smith spoke against the article.

Dick Jones as Selectman described the fund and the number of dollars realized from its establishment.

Earl Strout spoke about the funds from a Budget Committee point of view.

Julia Elder spoke about the funds and how they had benefited the town, including the use to renovate and/or preserve historical buildings and sites.

The Moderator indicated that while a request for paper ballot had been made, this request had been rescinded and there being no further discussion would proceed with voice vote.

Article 27 was voted in the NEGATIVE by Voice Vote.

ARTICLE 28. Franklin Gould made the motion that the Town vote to amend Article 15 of the Town Meeting dated March 11, 2003, by changing the membership of the Recreation Commission to be appointed by the Board of Selectmen pursuant to RSA 35-B:4 from a 9-member Commission to a 7-member Commission.

SECONDED

Article 28 voted in the AFFIRMATIVE by Voice Vote

ARTICLE 29. Denis Keleman made the motion that the Town vote to discontinue as a public highway the old portion of Baker Hill Road bounded by a certain parcel of land now owned by Arthur E. Stout (known as Tax Map 409, Lot 45 or 216 Dorchester Road) (See Book 2924, Page 168 in the Grafton County Register of Deeds, dated November 14, 2003), a certain parcel of land now owned by Thomas L. Estes and Sarah M. Estes (known as Tax Map 409, Lot 52 or 12 Baker Hill Road) (See Book 1439, Page 592 in the Grafton County Register of Deeds, dated 1/25/1982), and a certain parcel of land now owned by Stuart Karon and Jodi Wenger (known as Tax Map 409, Lot 53.2 or 57 Baker Hill Road) (See Book 2612, Page 667 in the Grafton County Register of Deeds dated December 12, 2001), and relinquish all of the Town's right, title and interest therein. By way of explanation, this old portion of Baker Hill Road had a very sharp curve that the town bypassed a number of years ago, following a straighter course.

SECONDED

Questions directed to the Selectmen included what effect this action would have on abutters and one specifically who has a law suit pending against the Town.

Dick Jones, speaking for the Selectmen, indicated that as the suit was unresolved he was unable to comment about the issue, but felt that this action should have happened years ago after the town had rerouted the road in question and stopped maintaining the sharp curve that cause the difficulty.

A lengthy discussion took place with Faith Catlin asking how the issue came about and why this was recommended by the Board of Selectmen given that the request came as a result of the law suit. Specifically why were we trying to accommodate someone who was suing the town?

A Voice Vote was INCONCLUSIVE

Article 29 was voted in the NEGATIVE by a Show of Hands.

ARTICLE 30. Barbara Roby made the motion that the Town vote to authorize the Selectmen to convey a town-owned parcel of land with a building: Tax Map 407, Lot 121, also known as 110 Pinnacle Road (.57 Acres). This property was acquired by the Town by Tax Collector's deed dated 5/1/1995, recorded at Book 2140, Page 122. The property was formerly owned by Theodore Robert Poland whose deed is recorded in Book 1130, Page 267, of the Grafton County Register of Deeds and dated November 12, 1970. Pursuant to RSA 31:3, the transfer would be made upon such terms and conditions to be determined by the Selectmen. The authority shall remain in effect until rescinded by further vote of the Town.

SECONDED

Article 30 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 31. Carolyn Bardos made the motion that the Town vote to authorize the Lyme Fire Department to go to the aid of another city, town, village or fire district within or without the state, for the purpose of extinguishing a fire, rendering other emergency assistance, or performing any detail as requested pursuant to NH RSA 154:24.

SECONDED

Article 31 was voted in the AFFIRMATIVE by Voice Vote

ARTICLE 32. Cynthia Bognolo made the motion to hear reports of Agents, Auditors, or Committees or other officers heretofore chosen, and to pass any vote relating thereto.

SECONDED

Alfred Balch asked about pending lawsuits, which, because they are unresolved could not be discussed;

Town Clerk Patty Jenks indicated that the Marriage section of the Town Report has a full accounting of both 2003 and 2004 events, as the 2003 list was not complete in last year's report;

Cynthia Bognolo pointed out that there were handouts about the Transfer Station available; and

Lee Larson indicated handouts from the Conservation Commission.

Article 32 was Voted in the AFFIRMATIVE by Voice Vote

ARTICLE 33. Motion to Adjourn at 12:50 P.M.

SECONDED

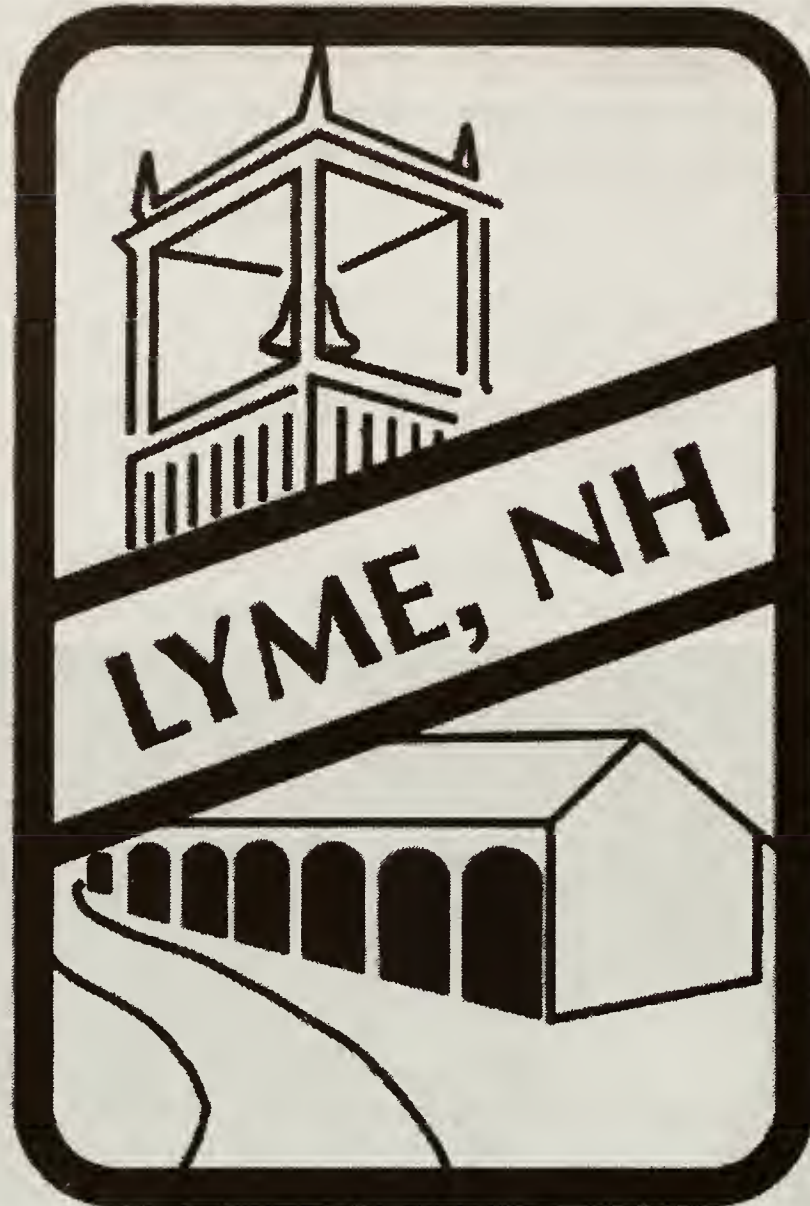
Meeting adjourned at 12:50 P.M.

Respectfully Submitted,

Patricia G. Jenks
Town Clerk
Town of Lyme



TOWN OF LYME



2005 FINANCIAL REPORTS

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

November 28, 2005

Board of Selectmen
Town of Lyme
Town Office
Lyme, New Hampshire 03768

Dear Members of the Board:

We expect to complete the fieldwork in connection with the audit of the Town of Lyme's December 31, 2005 financial statements no later than March 10, 2006. Unless we encounter circumstances beyond our control the completed reports will be available within six weeks of that date.

Very truly yours,

Vachon, Clukay & Co., PC

Vachon, Clukay & Co., PC

Certified Public Accountants

45 Market Street
Manchester, New Hampshire 03101
(603) 622-7070
FAX: 622-1452

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Lyme, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire (the Town) as of and for the year ended December 31, 2004, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Lyme, New Hampshire as of December 31, 2004 and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1 to the basic financial statements, the Town adopted Governmental Accounting Standards Board Statements Nos. 34, 37, 38 and GASB Interpretation 6 during the year ended December 31, 2004.

The management's discussion and analysis and the budgetary comparison information on pages 3-7 and 27-28, respectively, are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyme, New Hampshire's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

Waelos, Ruby & Co., PC

March 11, 2005

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2004

Presented herewith please find the Management Discussion & Analysis Report for the Town of Lyme for the year ending December 31, 2004. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content has been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Lyme using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Lyme's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains supplementary information in addition to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2004

demonstrate compliance with finance-related legal requirements. The Town maintains two fund types: governmental, and fiduciary funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net assets and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund, Capital Reserve Fund, and the Permanent Funds, all of which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

Fiduciary funds are used to account for resources held for the benefit of parties outside of the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Assets

Net assets of the Town of Lyme as of December 31, 2004 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2004

	Governmental Activities
Current and other assets:	
Capital assets	\$ 2,841,365
Other assets	<u>3,397,972</u>
Total assets	<u>6,239,337</u>
Long term liabilities:	
General obligation bonds payable	508,900
Compensated absences	1,562
Other liabilities	<u>656,475</u>
Total liabilities	<u>1,166,937</u>
Net assets:	
Invested in capital assets, net of related debt	2,332,465
Restricted	1,348,831
Unrestricted	<u>1,391,104</u>
Total net assets	<u>\$ 5,072,400</u>

Statement of Activities

Change in net assets for the year ending December 31, 2004 are as follows:

	Governmental Activities
Program revenues:	
Charges for services	\$ 122,355
Operating grants and contributions	<u>152,143</u>
Total program revenues	<u>274,498</u>
General revenues:	
Property and other taxes	1,238,657
Licenses and permits	320,518
Intergovernmental revenue	77,184
Interest and investment earnings	73,024
Miscellaneous	<u>61,102</u>
Total general revenues	<u>1,770,485</u>
Total revenues	<u>2,044,983</u>

TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2004

Program expenses:	
General government	528,653
Public safety	336,932
Highways and streets	539,642
Health and welfare	44,245
Sanitation	112,688
Culture and recreation	209,061
Interest and fiscal charges	22,651
Total expenses	<u>1,793,872</u>
 Change in net assets	251,111
Net assets - beginning of year	<u>4,821,289</u>
Net assets - ending of year	<u>\$ 5,072,400</u>

Town of Lyme Governmental Activities

As shown in the above statement the Town experienced an improvement in financial position of \$251,111 on the full accrual basis of accounting.

The General Fund shows a fund balance of \$1,023,439. This represents a modest increase in fund balance of \$2,057 from the prior year.

The capital reserve funds recorded \$310,978 in transfers out which contributed to the fund's (\$130,887) decrease in fund balance.

The permanent fund's fund balance increased by \$34,328 to a year end balance of \$815,907. The Fund benefited from investment income of \$56,130 during the year.

The Town of Lyme considers a capital asset to be an asset whose costs exceed or equal \$10,000 and has a useful life of greater than one year. Assets are depreciated using the straight-line method over the course of their useful life.

Long-Term Obligations

During FY 2004 the Town had an increase in general obligation bonds of \$508,900 as the Town issued debt to help fund the reconstruction of the Highway Maintenance Facility.

Comparative Analysis

The current year financial statements of the Town of Lyme have been prepared implementing the Governmental Accounting Standards Board Statement No. 34 for the first time. Comparative analysis will be provided in future years when the prior year information is available.

**TOWN OF LYME, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2004**

Contacting the Town of Lyme's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen at, PO Box 126, Lyme, NH 03768, telephone number 603-795-4639.

EXHIBIT A
TOWN OF LYME, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2004

	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 942,534
Investments	1,399,387
Taxes receivable, net	1,047,859
Accounts receivable, net	4,141
Due from other governments	4,051
Total Current Assets	<u>3,397,972</u>
Noncurrent Assets:	
Capital assets:	
Non-depreciable capital assets	2,068,983
Depreciable capital assets, net	772,382
Total Noncurrent Assets	<u>2,841,365</u>
Total Assets	<u><u>\$ 6,239,337</u></u>
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 36,443
Accrued expenses	10,337
Deferred revenue	1,982
Deferred bond premium	21,100
Due to other governments	586,613
Current portion of bonds payable	28,900
Total Current Liabilities	<u>685,375</u>
Noncurrent Liabilities:	
Bonds payable	480,000
Compensated absences	1,562
Total Noncurrent Liabilities	<u>481,562</u>
Total Liabilities	<u>1,166,937</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,332,465
Restricted for:	
Endowments	675,904
Conservation	129,536
Recreation	13,140
Other purposes	530,251
Unrestricted	1,391,104
Total Net Assets	<u>5,072,400</u>
Total Liabilities and Net Assets	<u><u>\$ 6,239,337</u></u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF LYME, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2004

Functions/Programs	<u>Expenses</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Assets
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities:				
General government	\$ 528,653	\$ 9,375	\$ 9,486	\$ (509,792)
Public safety	336,932	611	59,318	(277,003)
Highways and streets	539,642	43,622	83,339	(412,681)
Health and welfare	44,245			(44,245)
Sanitation	112,688	3,700		(108,988)
Culture and recreation	209,061	65,047		(144,014)
Interest and fiscal charges	<u>22,651</u>	<u>-</u>	<u>-</u>	<u>(22,651)</u>
Total governmental activities	<u>\$ 1,793,872</u>	<u>\$ 122,355</u>	<u>\$ 152,143</u>	<u>(1,519,374)</u>
General revenues:				
Property and other taxes				1,238,657
Licenses and permits				320,518
Grants and contributions:				
State shared revenues				18,277
Rooms and meals tax distribution				56,870
National Park System				2,037
Interest and investment earnings				73,024
Miscellaneous				<u>61,102</u>
Total general revenues				<u>1,770,485</u>
Change in net assets				251,111
Net assets - beginning - (See Note 14)				<u>4,821,289</u>
Net assets - ending				<u>\$ 5,072,400</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF LYME, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2004

	General <u>Fund</u>	Capital Reserve <u>Funds</u>	Permanent <u>Funds</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
ASSETS					
Cash and cash equivalents	\$ 798,470	\$ 3,924	\$ 3,132	\$ 137,008	\$ 942,534
Investments		514,470	815,907	69,010	1,399,387
Taxes receivable, net	1,047,859				1,047,859
Accounts receivable, net	4,141				4,141
Due from other governments	4,051				4,051
Due from other funds		200		16,272	16,472
Total Assets	<u>\$ 1,854,521</u>	<u>\$ 518,594</u>	<u>\$ 819,039</u>	<u>\$ 222,290</u>	<u>\$ 3,414,444</u>
LIABILITIES					
Accounts payable	\$ 36,443	\$ -		\$ -	\$ 36,443
Deferred revenue	173,586				173,586
Deferred bond premium	21,100				21,100
Due to other governments	586,613				586,613
Due to other funds	13,340		\$ 3,132		16,472
Total Liabilities	<u>831,082</u>	<u>-</u>	<u>3,132</u>	<u>-</u>	<u>834,214</u>
FUND BALANCES					
Reserved for endowments			675,904		675,904
Reserved for Town Forest	12,051				12,051
Unreserved, reported in:					
General fund	1,011,388				1,011,388
Special revenue funds		518,594		222,290	740,884
Permanent funds			140,003		140,003
Total Fund Balances	<u>1,023,439</u>	<u>518,594</u>	<u>815,907</u>	<u>222,290</u>	<u>2,580,230</u>
Total Liabilities and Fund Balances	<u>\$ 1,854,521</u>	<u>\$ 518,594</u>	<u>\$ 819,039</u>	<u>\$ 222,290</u>	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 2,841,365

Property taxes are recognized on an accrual basis in the statement of net assets, not the modified accrual basis 171,604

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Long-term liabilities at year end consist of:

Bonds payable (508,900)
Accrued interest on bonds payable (10,337)
Compensated absences payable (1,562)

Net assets of governmental activities \$ 5,072,400

See accompanying notes to the basic financial statements

EXHIBIT D

TOWN OF LYME, NEW HAMPSHIRE

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds**

For the Year Ended December 31, 2004

	General Fund	Capital Reserve Funds	Permanent Funds	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 1,190,038			\$ 28,250	\$ 1,218,288
Licenses and permits	320,518				320,518
Intergovernmental	229,327				229,327
Charges for services	101,014			21,341	122,355
Interest and investment income	8,817	\$ 5,888	\$ 56,130	2,189	73,024
Miscellaneous	28,926	3,203		28,973	61,102
Total Revenues	<u>1,878,640</u>	<u>9,091</u>	<u>56,130</u>	<u>80,753</u>	<u>2,024,614</u>
Expenditures:					
Current operations:					
General government	503,778		18,666		522,444
Public safety	284,083				284,083
Highways and streets	510,481				510,481
Health and welfare	44,245				44,245
Sanitation	102,979				102,979
Culture and recreation	163,350		3,136	35,092	201,578
Capital outlay	907,966			5,168	913,134
Debt service:					
Interest and fiscal charges	12,314				12,314
Total Expenditures	<u>2,529,196</u>	<u>-</u>	<u>21,802</u>	<u>40,260</u>	<u>2,591,258</u>
Excess revenues over (under) expenditures	<u>(650,556)</u>	<u>9,091</u>	<u>34,328</u>	<u>40,493</u>	<u>(566,644)</u>
Other financing sources (uses):					
Proceeds from debt issues	508,900				508,900
Operating transfers in	324,713	171,000		10,000	505,713
Operating transfers out	(181,000)	(310,978)		(13,735)	(505,713)
Total other financing sources (uses)	<u>652,613</u>	<u>(139,978)</u>	<u>-</u>	<u>(3,735)</u>	<u>508,900</u>
Excess revenues and other sources over expenditures and other uses	<u>2,057</u>	<u>(130,887)</u>	<u>34,328</u>	<u>36,758</u>	<u>(57,744)</u>
Fund balances at beginning of year	<u>1,021,382</u>	<u>649,481</u>	<u>781,579</u>	<u>185,532</u>	<u>2,637,974</u>
Fund balances at end of year	<u>\$ 1,023,439</u>	<u>\$ 518,594</u>	<u>\$ 815,907</u>	<u>\$ 222,290</u>	<u>\$ 2,580,230</u>

TOWN OF LYME, NEW HAMPSHIRE
**Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities**

For the Year Ended December 31, 2004

Net Change in Fund Balances--Total Governmental Funds	\$ (57,744)
Amounts reported for governmental activities in the statement of activities are different because	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	807,634
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	20,369
Proceeds from debt issues are an other financing source in the funds, but a debt issue increases long-term liabilities in the statement of net assets.	(508,900)
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(10,337)
Some expense reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	89
Change in Net Assets of Governmental Activities	<u>\$ 251,111</u>

EXHIBIT E
TOWN OF LYME, NEW HAMPSHIRE
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private- Purpose <u>Trust Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and cash equivalents	\$ 2,074	
Investments	<u>104,705</u>	<u>\$ 616,154</u>
Total assets	<u>\$ 106,779</u>	<u>\$ 616,154</u>
LIABILITIES		
Due to other governments	<u>\$ 2,074</u>	<u>\$ 616,154</u>
Total liabilities	<u>2,074</u>	<u>\$ 616,154</u>
NET ASSETS		
Held in trust	<u>104,705</u>	
Total net assets	<u>104,705</u>	
Total liabilities and net assets	<u>\$ 106,779</u>	

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF LYME, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ended December 31, 2004

	<u>Private- Purpose Trust Funds</u>
ADDITIONS:	
Investment earnings:	
Interest	\$ 4,816
Net increase in the fair value of investments	<u>3,945</u>
Total Investment Earnings	<u>8,761</u>
Total Additions	<u>8,761</u>
 DEDUCTIONS:	
Benefits	<u>2,074</u>
Total Deductions	<u>2,074</u>
 Change in Net Assets	 6,687
 Net assets - beginning of year	 <u>98,018</u>
Net assets - end of year	<u>\$ 104,705</u>

See accompanying notes to the basic financial statements

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2004

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Lyme, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Lyme, New Hampshire (the Town) was incorporated in 1798. The Town operates under the Town Meeting form of government and performs local governmental functions authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basic Financial Statement Presentation

During the year ended December 31, 2004, the Town has implemented the following GASB Statements:

- GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*"
- GASB Statement No. 37, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*"
- GASB Statement No. 38, "*Certain Financial Statement Note Disclosures*"
- GASB Interpretation No. 6, "*Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*"

At December 31, 2003, there was no effect on fund balance as a result of implementing GASB Statements 37 and 38. GASB 34 creates new basic financial statements reporting on the Town's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column.

The government-wide financial statements combine the governmental activities into one column. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2003, caused by the conversion to the accrual basis of accounting.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net assets and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net assets presents the financial condition of the governmental activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the fiscal year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Town's major governmental funds:

The General Fund is the operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

Capital Reserve Funds account for all financial resources of the various trust arrangements held by the Trustees of Trust Funds in which the principal and income benefit the various departments of the Town.

Permanent Funds account for the financial transactions related to resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into two classifications: private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town's only trust fund is a private purpose trust which accounts for a program for the Lyme School District. The Town's agency fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations. The Town's agency fund accounts for the capital reserve funds of the Lyme School District, which are held by the Town as required by State Law.

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the Town are included on the Statement of Net Assets.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The private purpose trust fund is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

In the government-wide financial statements, private-sector standards of accounting and financial reporting issued prior to December 1, 1989, are followed to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The Town has elected not to follow the FASB pronouncements issued subsequent to November 30, 1989.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (see Note 2). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes and interest on investments.

Licenses and permits, charges for services, and miscellaneous revenues (except interest on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received.

2. Deferred Revenue:

Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2004, the Town applied \$70,000 of its unappropriated fund balance to reduce taxes.

Investments

Investments are stated at their fair value in all funds.

Taxes Receivable

Taxes levied during the current year and prior and uncollected at December 31, 2004 are recorded as receivables net of reserves for estimated uncollectibles of \$20,500.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net assets, but are not reported in the fund financial statements.

All capital assets including infrastructure are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$10,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

The Town is not required to retroactively report its general infrastructure (e.g. roads, bridges, and sidewalks). Infrastructure records will be maintained effective January 1, 2004.

All reported capital assets except for land and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Years</u>
Buildings and improvements	39
Vehicles and equipment	6-24

Compensated Absences

The Town's sick leave policy allows employees to accumulate sick leave at the rate of one hour for each twenty-six hours of base compensated time, cumulative to a maximum of four hundred eighty hours. No payment for unused sick leave is made upon termination. Employees earn vacation at ten to twenty days

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

per year dependent upon length of service. An employee may not carry accumulated vacation days into the next calendar year without prior permission of the Board of Selectmen. Provision is made in the annual budget for vacation and sick leave.

For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement. The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Balance Reserves

The Town reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Unreserved fund balance indicates that portion which is available for appropriation in future periods. Fund balance reserves have been established for an amount voted at the subsequent town meeting, an amount reserved for the Town Forest and carryforward appropriations.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include depreciation expense, the allowance for uncollectible taxes, and estimated property tax collections received within sixty days of year end.

NOTE 2--PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$258,268,935 as of April 1, 2004) and are due on January 3, 2005. Taxes paid after the due date accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the property is not redeemed within a two year redemption period, the property is tax dedeed to the Town.

In accordance with State law, the Town collects taxes for the Lyme School District and Grafton County, both independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted directly to the school district. Total taxes appropriated during the year were \$3,211,613 and \$348,678 for the Lyme School District and Grafton County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2004, the Town was a member of the Local Government Center (LGC) and the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. These Trusts are classified as a "Risk Pools" in accordance with accounting principles generally accepted in the United States of America.

The Trust agreements permit the Trusts to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trusts foresee no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2004.

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

Property and Liability Insurance

The LGC provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the LGC, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self Insured Retention Fund from which is paid up to \$500,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000.

Worker's Compensation

PRIMEX provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 4--CASH AND INVESTMENTS

The Town has combined the cash resources of its governmental fund types. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance.

The Town's investment policy for governmental fund types requires that deposits and investments be made in New Hampshire based financial institutions that are participants in one of the federal depository insurance programs. The Town limits its investments to demand deposits, money market accounts and certificates of deposit in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Investments by the Lyme Library Trustees and the Trustees of Trust Funds are made at their discretion.

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

At year end, the carrying amount of the Town's cash deposits was \$944,608 and the bank balance was \$715,302. Of the bank balance, \$242,967 was covered by federal depository insurance and \$472,335 was collateralized by securities held by the bank.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Lyme. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

At year end, the Town's investment balances were as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

	Category			Fair Value
	1	2	3	
Certificates of deposit	\$ 26,826	\$ -	\$ -	\$ 26,826
	<u>\$ 26,826</u>	<u>\$ -</u>	<u>\$ -</u>	26,826
Investment in mutual funds				791,573
Investment in money market funds				237,758
Investments in New Hampshire Public Deposit Investment Pool (NHPDIP)				<u>1,064,089</u>
Total Investments				<u>\$ 2,120,246</u>

Investments in mutual funds, money market funds and the NHPDIP are not investment securities and, as such, are not categorized by risk.

NOTE 5—DUE FROM OTHER GOVERNMENTS

Receivables from other governments at December 31, 2004 consist of a federal grant reimbursement. All receivables are considered collectible in full and will be received within one year.

NOTE 6—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental funds:

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 1,430,449			\$ 1,430,449
Construction in process	-	\$ 638,534		638,534
Total capital assets not being depreciated	<u>1,430,449</u>	<u>638,534</u>	<u>\$ -</u>	<u>2,068,983</u>
Other capital assets:				
Buildings and improvements	141,931	-	-	141,931
Vehicles and equipment	<u>796,776</u>	<u>224,175</u>	<u>-</u>	<u>1,020,951</u>
Total other capital assets at historical cost	<u>938,707</u>	<u>224,175</u>	<u>-</u>	<u>1,162,882</u>
Less accumulated depreciation for:				
Buildings and improvements	69,781	2,315	-	72,096
Vehicles and equipment	<u>265,644</u>	<u>52,760</u>	<u>-</u>	<u>318,404</u>
Total accumulated depreciation	<u>335,425</u>	<u>55,075</u>	<u>-</u>	<u>390,500</u>
Total other capital assets, net	<u>603,282</u>	<u>169,100</u>	<u>-</u>	<u>772,382</u>
Total capital assets, net	<u>\$ 2,033,731</u>	<u>\$ 807,634</u>	<u>\$ -</u>	<u>\$ 2,841,365</u>

Depreciation expense was charged to governmental functions as follows:

Public safety	\$ 23,599
Highways and streets	29,161
Culture and recreation	<u>2,315</u>
Total governmental activities depreciation expense	<u>\$ 55,075</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

NOTE 7—DEFINED BENEFIT PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary, whereas general employees are required to contribute 5.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rates for the covered payroll of police officers and general employees were 7.87% and 5.90%, respectively. The Town contributes 65% of the employer cost for police officers and fire employees, and the State contributes the remaining 35% of the employer cost. The Town contributes 100% of the employer cost for general employees of the Town. On-behalf fringe benefits contributed by the State of New Hampshire have not been recognized as a revenue and expenditure in the General Fund as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending December 31, 2004, 2003, and 2002 were \$27,957, \$19,900, and \$16,015, respectively, equal to the required contributions for each year.

NOTE 8—SHORT-TERM OBLIGATIONS

The Town issues tax anticipation notes during the year. These borrowings are to assist in the payment of operating expenses during the year and are guaranteed to be repaid from the property tax revenue received in December from the various taxpayers within the Towns.

The changes in short-term debt obligations for the year ended December 31, 2004 are as follows:

Balance - January 1, 2004	\$ -
Additions	2,200,000
Reductions	<u>(2,200,000)</u>
Balance - December 31, 2004	<u>\$ -</u>

NOTE 9—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2004 are as follows:

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

	Balance 01/01/04	Additions	Reductions	Balance 12/31/04	Due Within One Year
Governmental activities:					
Bonds payable	\$ -	\$ 508,900	\$ -	\$ 508,900	\$ 28,900
Compensated absences	<u>1,651</u>		<u>(89)</u>	<u>1,562</u>	<u>-</u>
Total governmental activities	<u>\$ 1,651</u>	<u>\$ 508,900</u>	<u>\$ (89)</u>	<u>\$ 510,462</u>	<u>\$ 28,900</u>

Payments on the general obligation bonds are paid out of the General Fund. Compensated absences will be paid from the fund where the employee's salary is paid.

General Obligation Bonds

Bonds payable at December 31, 2004 are comprised of the following individual issues:

\$508,900 Public Works Bond due in annual installments of \$25,000 - \$30,000 through August, 2024; interest at 3.0% - 5.0%	<u>\$ 508,900</u>
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Debt service requirements to retire general obligation bonds outstanding at December 31, 2004 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2005	\$ 28,900	\$ 26,004	\$ 54,904
2006	30,000	23,575	53,575
2007	25,000	22,375	47,375
2008	25,000	21,125	46,125
2009	25,000	19,875	44,875
2010-2014	125,000	80,625	205,625
2015-2019	125,000	49,375	174,375
2020-2024	<u>125,000</u>	<u>18,687</u>	<u>143,687</u>
	<u>\$ 508,900</u>	<u>\$ 261,641</u>	<u>\$ 770,541</u>

NOTE 10—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of certain governmental funds. For accounting and reporting purposes, that portion of the pooled cash balance is reported in the specific fund as an interfund balance. Interfund balances at December 31, 2004 are as follows:

Due to	Due from		Totals
	General Fund	Permanent Funds	
Capital Reserve Funds	\$ 200		\$ 200
Nonmajor Governmental Funds	<u>13,140</u>	<u>\$ 3,132</u>	<u>16,272</u>
	<u>\$ 13,340</u>	<u>\$ 3,132</u>	<u>\$ 16,472</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

During the year, several interfund transactions occurred between funds. The various operating transfers were made in accordance with budgetary authorizations. Interfund transfers for the year ended December 31, 2004 are as follows:

	Transfer from			Totals
	General Fund	Capital Reserve Funds	Nonmajor Governmental Funds	
Transfer to General Fund		\$ 310,978	\$ 13,735	\$ 324,713
Capital Reserve Funds	\$ 171,000			171,000
Nonmajor Governmental Funds	10,000	-	-	10,000
	<u>\$ 181,000</u>	<u>\$ 310,978</u>	<u>\$ 13,735</u>	<u>\$ 505,713</u>

NOTE 11—PERMANENT FUNDS

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for purposes that support the Town's programs. Principal and income balances at December 31, 2004 are as follows:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 598,230	\$ 136,412	\$ 734,642
Library Funds	67,674	-	67,674
Miscellaneous Funds	10,000	3,591	13,591
	<u>\$ 675,904</u>	<u>\$ 140,003</u>	<u>\$ 815,907</u>

NOTE 12—UNRESERVED FUND BALANCES

The unreserved fund balance of the General Fund as of December 31, 2004 is as follows:

Unreserved General Fund balances:	
Designated for continuing appropriations	\$ 6,176
Designated for future years' expenditures	21,833
Undesignated	983,379
Total per Exhibit C	<u>\$ 1,011,388</u>

NOTE 13—NET ASSETS RESTRICTED FOR OTHER PURPOSES

The balance of net assets restricted for other purposes is as follows:

Restricted for special purposes	
Expendable Trusts	\$ 11,657
Future capital acquisitions	518,594
Total per Exhibit A	<u>\$ 530,251</u>

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2004

NOTE 14—RESTATEMENT OF EQUITY

Effective January 1, 2004, the Town retroactively changed its method of financial reporting to conform with a recent pronouncement of the Governmental Accounting Standards Board (Statement No. 34). This new statement narrowed the definition for the fiduciary fund types. As a result, the Town's expendable trust funds were reclassified as special revenue funds, and the Town's non-expendable trust funds were reclassified as permanent funds and private-purpose trust funds.

To coincide with the implementation of GASB Statement No. 34, the Town has elected to change its method of accounting for tax revenues. Previously, the Town recognized tax revenues in the General Fund which were not received in cash within sixty days of year end as required by accounting principles generally accepted in the United States of America (GASB Interpretation 3).

The impact of these restatements on the governmental funds is as follows:

	General Fund	Special Revenue Funds	Permanent Funds	Fiduciary Funds	Total
Fund Balance, January 1 - as previously reported	\$ 1,172,617	\$ 169,725		\$ 1,544,885	\$ 2,887,227
Amount of restatement due to:					
Property taxes recognized on an accrual basis	(151,235)				(151,235)
Reclassification of Expendable Trust Funds to Private-Purpose Trust Funds				(98,018)	(98,018)
Reclassification of Expendable Trust Funds to Special Revenue Funds		665,288		(665,288)	-
Reclassification of Non-Expendable Trust Funds as Permanent Funds			\$ 781,579	(781,579)	-
Fund Balance, January 1 - per Exhibit D	<u>\$ 1,021,382</u>	<u>\$ 835,013</u>	<u>\$ 781,579</u>	<u>\$ -</u>	2,637,974
Amount of restatement due to conversion to the GASB Statement No. 34 model:					
Capital assets, net					2,033,731
Deferred tax revenue					151,235
Amounts previously recorded in the General Long-term Debt Account Group					
Compensated absences					(1,651)
Net assets, January 1 - per Exhibit B					<u>\$ 4,821,289</u>

SCHEDULE 1
TOWN OF LYME, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget - Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenues:				
Taxes	\$ 1,130,700	\$ 1,130,700	\$ 1,210,407	\$ 79,707
Licenses and permits	297,500	297,500	320,518	23,018
Intergovernmental	161,026	161,026	229,327	68,301
Charges for services	103,111	104,486	101,014	(3,472)
Interest income	8,400	8,400	8,817	417
Miscellaneous	37,283	37,283	28,926	(8,357)
Total Revenues	<u>1,738,020</u>	<u>1,739,395</u>	<u>1,899,009</u>	<u>159,614</u>
Expenditures:				
Current:				
General government	517,208	517,208	503,778	13,430
Public safety	227,099	227,099	284,083	(56,984)
Highways and streets	517,762	517,762	510,481	7,281
Health and welfare	31,250	31,250	44,245	(12,995)
Sanitation	109,741	109,741	102,979	6,762
Culture and recreation	192,127	192,127	163,350	28,777
Capital outlay	957,447	980,892	907,966	72,926
Debt service:				
Principal retirement	8,833	8,833	-	8,833
Interest and fiscal charges	23,000	23,000	12,314	10,686
Total Expenditures	<u>2,584,467</u>	<u>2,607,912</u>	<u>2,529,196</u>	<u>78,716</u>
Excess revenues over (under) expenditures	<u>(846,447)</u>	<u>(868,517)</u>	<u>(630,187)</u>	<u>238,330</u>
Other financing sources (uses):				
Proceeds from debt issues	530,000	530,000	530,000	-
Operating transfers in	406,547	392,547	324,713	(67,834)
Operating transfers out	(181,000)	(181,000)	(181,000)	-
Total other financing sources (uses)	<u>755,547</u>	<u>741,547</u>	<u>673,713</u>	<u>(67,834)</u>
Excess revenues and other sources over expenditures and other uses	<u>(90,900)</u>	<u>(126,970)</u>	<u>43,526</u>	<u>170,496</u>
Fund balances at beginning of year				
- Budgetary Basis	<u>1,172,617</u>	<u>1,172,617</u>	<u>1,172,617</u>	<u>-</u>
Fund balances at end of year				
- Budgetary Basis	<u>\$ 1,081,717</u>	<u>\$ 1,045,647</u>	<u>\$ 1,216,143</u>	<u>\$ 170,496</u>

See accompanying notes to the required supplementary information

TOWN OF LYME, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
December 31, 2004

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Statements of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Budgetary Basis) are reported on the basis budgeted by the Town. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Budgetary information in these financial statements has been presented only for the General Fund as it is neither practical nor meaningful for other funds. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual.

	Revenues and Other Financing Sources
per Exhibit D	\$ 2,712,253
Difference in property taxes meeting susceptible to accrual criteria	20,369
Deferred bond premium	<u>21,100</u>
per Schedule 1	<u>\$ 2,753,722</u>

Schedule A

TOWN OF LYME, NEW HAMPSHIRE

Combining Balance Sheet - Governmental Funds - All Nonmajor Funds

December 31, 2004

	Converse Free <u>Library Fund</u>	Conservation <u>Fund</u>	Recreation Revolving <u>Fund</u>	Independence Day <u>Fund</u>	Expendable Trust <u>Funds</u>	Combining <u>Total</u>
ASSETS						
Cash	\$ 5,351	\$ 129,536			\$ 2,121	\$ 137,008
Investments	59,474				9,536	69,010
Due from other funds	<u>3,132</u>	<u>-</u>	<u>\$ 5,742</u>	<u>\$ 7,398</u>		<u>16,272</u>
Total Assets	<u>\$ 67,957</u>	<u>\$ 129,536</u>	<u>\$ 5,742</u>	<u>\$ 7,398</u>	<u>\$ 11,657</u>	<u>\$ 222,290</u>
FUND BALANCES						
Fund Balances:						
Unreserved:						
Undesignated	<u>\$ 67,957</u>	<u>\$ 129,536</u>	<u>\$ 5,742</u>	<u>\$ 7,398</u>	<u>\$ 11,657</u>	<u>\$ 222,290</u>
Total Fund Balances	<u>\$ 67,957</u>	<u>\$ 129,536</u>	<u>\$ 5,742</u>	<u>\$ 7,398</u>	<u>\$ 11,657</u>	<u>\$ 222,290</u>

SCHEDULE B
TOWN OF LYME, NEW HAMPSHIRE
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds - All Nonmajor Funds
For the Year Ended December 31, 2004

	<u>Converse Free Library Fund</u>	<u>Conservation Fund</u>	<u>Recreation Revolving Fund</u>	<u>Independence Day Fund</u>	<u>Expendable Trust Funds</u>	<u>Combining Totals</u>
Revenues:						
Taxes		\$ 28,250				\$ 28,250
Charges for services			\$ 21,341			21,341
Interest and investment income	\$ 1,117	935			\$ 137	2,189
Miscellaneous	10,870	3,820	35	\$ 13,898	350	28,973
Total Revenues	<u>11,987</u>	<u>33,005</u>	<u>21,376</u>	<u>13,898</u>	<u>487</u>	<u>80,753</u>
Expenditures:						
Current operations:						
Culture and recreation	12,958		15,634	6,500		35,092
Capital outlay		5,168				5,168
Total Expenditures	<u>12,958</u>	<u>5,168</u>	<u>15,634</u>	<u>6,500</u>	<u>-</u>	<u>40,260</u>
Excess of revenues over (under) expenditures	<u>(971)</u>	<u>27,837</u>	<u>5,742</u>	<u>7,398</u>	<u>487</u>	<u>40,493</u>
Other financing sources:						
Operating transfers in					10,000	10,000
Operating transfers out					(13,735)	(13,735)
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,735)</u>	<u>(3,735)</u>
Excess of revenues and other sources over (under) expenditures	<u>(971)</u>	<u>27,837</u>	<u>5,742</u>	<u>7,398</u>	<u>(3,248)</u>	<u>36,758</u>
Fund balances at beginning of year	<u>68,928</u>	<u>101,699</u>	<u>-</u>	<u>-</u>	<u>14,905</u>	<u>185,532</u>
Fund balances at end of year	<u>\$ 67,957</u>	<u>\$ 129,536</u>	<u>\$ 5,742</u>	<u>\$ 7,398</u>	<u>\$ 11,657</u>	<u>\$ 222,290</u>

NEW HAMPSHIRE MUNICIPAL BOND BANK

2004 SERIES B	AMOUNT OF LOAN	\$508,900.00
20 YEAR DEBT SCHEDULE FOR HIGHWAY FACILITY	PREMIUM	\$21,100.00
BOND DATED 8/15/2004	TOTAL RECEIVED	\$530,000.00

BOND PAYMENT SCHEDULE FOR PUBLIC WORKS FACILITY - LOAN DATE 2004

DEBT YEAR	PERIOD	PRINCIPAL OUT- STANDING	PRINCIPAL	RATE	INTEREST	YEAR ENDING PAYMENT	PAYMENTS
1	8/15/2005	\$508,900.00	\$28,900.00	3.00%	\$26,003.57	\$54,903.57	\$54,903.57
2	8/15/2006	\$480,000.00	\$30,000.00	4.00%	\$23,575.00	\$53,575.00	
3	8/15/2007	\$450,000.00	\$25,000.00	5.00%	\$22,375.00	\$47,375.00	
4	8/15/2008	\$425,000.00	\$25,000.00	5.00%	\$21,125.00	\$46,125.00	
5	8/15/2009	\$400,000.00	\$25,000.00	5.00%	\$19,875.00	\$44,875.00	
6	8/15/2010	\$375,000.00	\$25,000.00	5.00%	\$18,625.00	\$43,625.00	
7	8/15/2011	\$350,000.00	\$25,000.00	5.00%	\$17,375.00	\$42,375.00	
8	8/15/2012	\$325,000.00	\$25,000.00	5.00%	\$16,125.00	\$41,125.00	
9	8/15/2013	\$300,000.00	\$25,000.00	5.00%	\$14,875.00	\$39,875.00	
10	8/15/2014	\$275,000.00	\$25,000.00	5.00%	\$13,625.00	\$38,625.00	
11	8/15/2015	\$250,000.00	\$25,000.00	5.00%	\$12,375.00	\$37,375.00	
12	8/15/2016	\$225,000.00	\$25,000.00	5.00%	\$11,125.00	\$36,125.00	
13	8/15/2017	\$200,000.00	\$25,000.00	5.00%	\$9,875.00	\$34,875.00	
14	8/15/2018	\$175,000.00	\$25,000.00	5.00%	\$8,625.00	\$33,625.00	
15	8/15/2019	\$150,000.00	\$25,000.00	4.75%	\$7,375.00	\$32,375.00	
16	8/15/2020	\$125,000.00	\$25,000.00	4.75%	\$6,187.50	\$31,187.50	
17	8/15/2021	\$100,000.00	\$25,000.00	5.00%	\$5,000.00	\$30,000.00	
18	8/15/2022	\$75,000.00	\$25,000.00	5.00%	\$3,750.00	\$28,750.00	
19	8/15/2023	\$50,000.00	\$25,000.00	5.00%	\$2,500.00	\$27,500.00	
20	8/15/2024	\$25,000.00	\$25,000.00	5.00%	\$1,250.00	\$26,250.00	
TOTALS			\$508,900.00		\$261,641.07	\$770,541.07	

Summary Inventory of Assessed Valuation From Form MS-1 for 2005

Value of Land Only	Number of Acres	Assessed Valuation
Current Use at Current Use Values	31,745.42	\$ 2,702,734
Discretionary Preservation Easement RSA 79-D	9.11	\$ 612,200
Residential Land (Improved & Unimproved Land)	2,628.00	\$ 90,270,100
Commercial/Industrial Land	113.36	\$ 4,665,700
Total of Taxable Land	34,495.89	\$ 98,250,734
Tax Exempt & Non-Taxable Land	5,696.08	\$ 14,922,262
Value of Buildings Only		
Residential		\$ 158,151,900
Manufactured Housing		\$ 1,021,300
Commercial/Industrial Land		\$ 8,950,900
Discretionary Preservation Easement RSA 79-D - No. of structures: 11		\$ 178,500
Total of Taxable Buildings		\$ 168,302,600
Tax Exempt & Non-Taxable Buildings		11243200
Public Utilities		
Public Utilities		\$ 2,773,700
Central Vermont Public Service Co.	\$ 500	
NH Electric Cooperative, Inc.	\$ 1,592,600	
Public Service of NH	\$ 1,098,900	
US Generating New England, Inc.	\$ 81,700	
Grand Total Valuation of All A Utility Companies	\$ 2,773,700	
Gross Sum of Taxable Valuation Before Exemptions		\$ 269,327,034

Summary Inventory of Assessed Valuation From Form MS-1 for 2005			
Exemptions		Number of Exemptions	
Blind Exemption	Amount granted per exemption	4	\$ 270,000
Elderly Exemption		25	\$ 3,620,102
Age 65-74 9 @ \$90,000 *some exemptions are greater than value of residence		\$ 800,500	
Age 75-79 5@\$125,000 *some exemptions are greater than value of residence		\$ 713,900	
Age 80+ 14@\$160,000 *some exemptions are greater than value of residence		\$ 1,994,200	
Total Dollar Amount of Elderly Exemptions		\$ 3,508,600	
Deaf Exemption		0	\$ -
Disabled Exemption	Amount granted per exemption	\$ 90,000	
	Amount granted per exemption	4	\$ 360,000
Total Dollar Amount of Disabled Exemptions		\$ 90,000	\$ 4,250,102
Income Limits for all exemptions except blind, if single		\$ 22,000	
Income Limits for all exemptions except blind, if married		\$ 33,000	
Asset Limit for all exemptions except blind		\$ 100,000	
Calculations			
Net Valuation on Which Tax Rate for Municipal, County & Local Education Tax Is Computed			
			\$ 265,076,932
Less Public Utilities			
			\$ 2,773,700
Net Valuation Without Utilities on Which Tax Rate for State Education Tax Is Computed			
			\$ 262,303,232

LYME			
TAX CREDITS (Excerpts from the MS-1)	LIMITS	*NUMBER OF	ESTIMATED TAX CREDITS
Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty. RSA 72:35 (\$2,000 amount adopted by town)	700 minimum	0	\$0
	\$2,000	2	\$4,000
Other war service credits. RSA 72:28 (\$500 amount adopted by town)	50 minimum	0	\$0
	\$500	86	\$41,800
TOTAL NUMBER AND AMOUNT		88	\$45,800
*If both husband & wife qualify for the credit they count as 2.			
*If someone is living at a residence as say brother & sister, and one qualifies count as 1, not 1/2.			
LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAX (Excerpts from the MS-1)	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes	
Amounts listed below should not be included in assessed valuation column on page 2			
State & Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct.	\$1,987	National Park Service	
Other from MS-4, acct. 3186	\$3,500	United Developmental Services	
TOTALS	\$5,487		

LYME						
ELDERLY EXEMPTION REPORT - RSA 72:39-a (Excerpts from the MS-1)						
Number of First Time Filers Granted Elderly Exemption For The Current Year		Per Age Category	Total Number of Individuals Granted An Elderly Exemption For The Current Year and Total Amount of Exemption Granted			
Age	Number	Amount Per Individual	Age	Number	Maximum Allowable	Total Actual Exemption
65 - 74	1	\$ 90,000	65 - 74	10	\$ 900,000	\$ 842,400
75 - 79	0	\$ 125,000	75 - 79	6	\$ 750,000	\$ 607,100
80 +	0	\$ 160,000	80 +	15	\$ 2,400,000	\$ 1,706,778
			TOTAL	31	\$ 4,050,000	\$ 3,156,278
CURRENT USE REPORT - RSA 79-A (Excerpts from the MS-1)						
Type	Total Number of Acres Receiving	Assessed Valuation	Other Current Use Statistics		Total Number of Acres	
Farm Land	3,351.520	\$ 952,262	Receiving 20% Recreation Adjustment		21,828.970	
Forest Land	17,265.480	\$ 1,310,469	Removed From Current Use During Current Year		-	
Forest Land With Documented Stewardship	9,948.710	\$ 427,308				
Unproductive Land	340.500	\$ 2,082				
Wet Land	839.210	\$ 10,613				
TOTAL	31,745.420	\$2,702,734	TOTAL NUMBER OF OWNERS IN CURRENT USE		TOTAL NUMBER	
			TOTAL NUMBER OF PARCELS IN CURRENT USE		346	
					452	

TOWN OF LYME DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures				
		DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.; Barn's, Silo's etc.)		
TOTAL NUMBER OF STRUCTURES IN		Description	Map/Lot	% Easement
11		Barn on homesite	201-16	25%
TOTAL NUMBER OF ACRES		Creamery used as antique shop with apt above on homesite	201-117	25%
9.11		Barn on homesite	407-31	50%
ASSESSED VALUATION		Barn on homesite	407-85	40%
L/O	\$612,200	Barn on rear acres	407-90	70%
B/O	\$178,500	"Cobbler" or wood shed on homesite	407-90	25%
TOTAL NUMBER OF OWNERS		Barn on rear acres	408-35	50%
8		Attached barn on homesite	409-49	50%
		Attached barn on homesite	409-13	45%
		Barn (Older Portion only) on homesite	409-71	25%
		Shed on homesite	409-71	30%

SUMMARY OF REVISED ESTIMATED REVENUES FOR 2005
(RSA 21-J:34) (Excerpts From The MS-4)

SOURCE OF REVENUE	WARR. ART.#	REVENUES
TAXES		
Timber Tax	20	\$ 25,083
Payment in Lieu of Taxes - UDS	20	\$ 3,500
Interest & Penalties on Delinquent Taxes	20	\$ 10,500
Excavation Tax (\$.02 cents per cu yd)	20	\$ 30
LICENSES, PERMITS & FEES		
Motor Vehicle Permit Fees	20	\$ 290,000
Building Permits	20	\$ 22,000
Other Licenses, Permits & Fees	20	\$ 12,000
FROM STATE		
Shared Revenues	20	\$ 11,171
Meals & Rooms Tax Distribution	20	\$ 62,203
Highway Block Grant	20	\$ 89,238
State & Federal Forest Land Reimbursement - Appalachian Trail	20	\$ 2,049
Other (Including Railroad Tax)	20	\$ 100
CHARGES FOR SERVICES		
Income from Departments	20	\$ 102,000
MISCELLANEOUS REVENUES		
Sale of Municipal Property	30	\$ 500
Interest on Investments	20	\$ 9,300
Other	20	\$ 21,400
INTERFUND OPERATING TRANSFERS IN		
From Special Revenue Funds	18	\$ 7,300
From Capital Reserve Funds	16 & 17	\$ 213,467
From Trust & Agency Funds [Cemetery (25,000)]	16	\$ 41,550
*SUBTOTAL OF REVENUES *(Rounding issue - Subtotal equals \$923,391. DRA MS-4 says \$923,395)		\$ 923,395
General Fund Balance		
Unreserved Fund Balance = MS-5 =	\$ 1,154,982	
Less Voted From Surplus (W/A #17)	\$ 21,833	\$ 21,833
Less Fund Balance - Reduce Taxes	\$ 102,000	\$ 102,000
Fund Balance - Retained	\$ 1,031,149	
TOTAL REVENUES AND CREDITS		\$ 1,047,228
REQUESTED OVERLAY (RSA 76:6)		\$ 100,000

Comparison of Estimated and Actual 2005 Revenues			
	2005 Town Meeting Warrant - Proposed 2005 Budget	MS-4 (September) - Used To Set Tax Rate	2005 Actual
TAXES:			
Timber Tax	\$ 20,000.00	\$ 25,083.00	\$ 25,564
Payment in Lieu of Taxes - UDS	\$ 3,500.00	\$ 3,500.00	\$ -
Interest & Penalties on Delinquent Taxes	\$ 10,500.00	\$ 10,500.00	\$ 11,073
Excavation Tax (\$.02 cents per cu yd)	\$ -	\$ 30.00	\$ -
LICENSES, PERMITS & FEES:			
Motor Vehicle Permit Fees	\$ 290,000.00	\$ 290,000.00	\$ 308,877
Building Permits	\$ 9,000.00	\$ 22,000.00	\$ 23,551
Other Licenses, Permits & Fees	\$ 14,500.00	\$ 12,000.00	\$ 12,145
FROM STATE:			
Shared Revenues	\$ 11,171.00	\$ 11,171.00	\$ 20,167
Meals & Rooms Tax Distribution	\$ 56,870.00	\$ 62,203.00	\$ 62,207
Highway Block Grant	\$ 89,238.00	\$ 89,238.00	\$ 89,238
State & Federal Forest Land Reimburse	\$ 2,000.00	\$ 2,049.00	\$ 2,049
Other (Including Railroad Tax)	\$ 2,100.00	\$ 100.00	\$ -
CHARGES FOR SERVICES:			
Income from Departments	\$ 101,951.00	\$ 102,000.00	\$ 148,573
Other Charges	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUES:			
Sale of Municipal Property	\$ -	\$ 500.00	\$ 500
Interest on Investments	\$ 8,400.00	\$ 9,300.00	\$ 16,385
Other (Reimbursements)	\$ 14,290.00	\$ 21,400.00	\$ 26,697
INTERFUND OPERATING TRANSFERS IN:			
From Special Revenue Funds	\$ 7,300.00	\$ 7,300.00	\$ 6,547
From Capital Reserve Funds	\$ 213,929.00	\$ 213,467.00	\$ 126,914
From Trust & Agency Funds	\$ 41,500.00	\$ 41,550.00	\$ 22,000
OTHER FINANCING SOURCES			
Proceeds from Long Term Bonds & Notes	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 896,249.00	\$ 923,391.00	\$ 902,487

SCHEDULE OF TOWN OF LYME PROPERTY - 2005

LAND & BUILDINGS:

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Library	38 Union Street	Map 201	Lot 38	0.44 acres	\$636,000
Jail	2 Pleasant Street	Map 201	Lot 94.1	0.07 acres	\$10,600
Fire Station	44 High Street	Map 201	Lot 103	1.28 acres	\$243,000
Town Garage*	24 High Street	Map 201	Lot 110+89	10.65 acres	\$894,400
* includes land of Highland Cemetery					
Post Pond Beach Recreation Area					
	105+115 Orford Road	Map 407	Lot 4+5	35.00 acres	\$356,200
Academy Building	183 Dorchester Road	Map 409	Lot 18	1.30 acres	\$488,800
LAND & BUILDINGS SUBTOTAL:					\$2,629,000

CEMETERIES:

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Old Lyme Cemetery	1 Pleasant Street	Map 201	Lot 78	3.70 acres	\$245,400
Highland Cemetery*	26 High Street	Map 201	Lot 89		
* included with land of Town Garage listed above.					
Porter Cemetery	597 River Road	Map 405	Lot 25	0.36 acres	\$23,100
Beal Cemetery	517 Dorchester Road	Map 420	Lot 5	0.57 acres	\$18,100
Gilbert Cemetery	240 River Road	Map 402	Lot 72	0.00 acres	\$0
The Gilbert Cemetery is located on land owned by the Upper Valley Land Trust.					
The Town does not own the land.					
Tinkhamtown Cemetery	Unknown location			We can't find it.	
CEMETERIES SUBTOTAL:				37.93 acres	\$286,600

SCHEDULE OF TOWN OF LYME PROPERTY (continued)

LAND (VACANT):

<u>Description</u>	<u>Street Address</u>	<u>Map #</u>	<u>Lot #</u>	<u>Acreage</u>	<u>Assessed Value</u>
Lyme Plain Common	1 On The Common	Map 201	Lot 28	1.40 acres	\$120,300
Big Rock Nature Preserve					
	18 Market Street	Map 201	Lot 31.2	9.99 acres	\$33,300
Small Common in Front of Former Kilham's House (now Anthony Greenleaf & Catherine Creegan-Greenleaf)					
	39 Union Street	Map 201	Lot 59	0.38 acres	\$93,200
Land Under Horsesheds	6 John Tomson Way	Map 201	Lot 93.01	0.16 acres	\$24,300
Land with cul-de-sac at the end of Wilmott Way					
	30 Wilmott Way	Map 401	Lot 62	1.30 acres	\$7,700
Land on Hews Brook -- formerly town dump					
	39 Shoestrapp Road	Map 402	Lot 39	1.80 acres	\$8,900
Land across from Colgan's house					
	263 Orford Road	Map 406	Lot 1	8.80 acres	\$34,200
Land from Britton abutting Lyme Town Forest					
	126 Culver Hill Lane	Map 406	Lot 27	106.00 acres	\$74,200
Land from Sevigny now known as the Lyme Town Forest					
	85 Orfordville Road	Map 406	Lot 30	266.20 acres	\$310,700
Land on back of Post Pond with pond frontage					
	92 Post Pond Lane	Map 408	Lot 12	13.90 acres	\$85,300
Island at intersection of Franklin Hill Road and Acorn Hill Road where Highbridge Road starts					
	170 Acorn Hill Road	Map 408	Lot 68	0.04 acres	\$300

SCHEDULE OF TOWN OF LYME PROPERTY (continued)

LAND (VACANT):

Description	Street Address	Map #	Lot #	Acreage	Assessed Value
Lot on Canaan Ledge Lane located just before cul-de-sac at the end of the road					
	17 Canaan Ledge Lane	Map 413	Lot 19	2.70 acres	\$14,300
Lot on Canaan Ledge Lane with cul-de-sac					
	25 Canaan Ledge Lane	Map 413	Lot 20	16.00 acres	\$55,300
Island at Intersection of Flint Hill Road and Dorchester Road meet headed toward Reservoir Pond					
	339 Dorchester Road	Map 414	Lot 33	0.11 acres	\$2,600
Small triangle on Dorchester Road abutting Grant Brook tributary					
	379 Dorchester Road	Map 414	Lot 39	0.54 acres	\$3,500
Land from Stevenson via Upper Valley Land Trust now known as Trout Pond Forest					
	4 Trout Pond Lane	Map 415	Lot 3	385.00 acres	\$674,500
Shelby Lot located on Trout Pond surrounded by Trout Pond Forest					
	55 Trout Pond Lane	Map 415	Lot 5	2.50 acres	\$53,000
Lot providing municipal access to Reservoir Pond					
	637 Dorchester Road	Map 421	Lot 1	0.37 acres	\$83,800
LAND (VACANT) SUBTOTAL:				852.19 acres	\$1,539,700
TOTAL ACREAGE & VALUE OF LAND/BUILDINGS OWNED BY TOWN					\$4,150,400

Town of Lyme Recreation Revolving Fund
Established March 11, 2003, Town Meeting, in Article 16
Detailed Report of Expenditures and Revenues for 2005

EXPENDITURES

Detailed Expenditures for 2005

Date	Vendor	Description	Expense
26-Jan-2005	Plainfield Soccer Club	Soccer Jamboree	\$ 80.00
2-Feb-2005	CSO (Orford Rec)	Basketball tournament fees	\$ 55.00
2-Feb-2005	First Student	Ski Program bus	\$ 116.00
2-Feb-2005	Steve Small	Jan. Rec. Phone	\$ 22.22
15-Feb-2005	First Student	Ski Program bus	\$ 116.00
22-Feb-2005	Donald Cutting	Basketball tournament	\$ 75.00
22-Feb-2005	Dartmouth Skiway	Instructors for skiing 2005	\$ 1,625.00
22-Feb-2005	Lyme 8th grade class	Clock & score book Basketball	\$ 270.00
8-Mar-2005	Steve Small	Feb. Rec. Phone	\$ 22.37
8-Mar-2005	Steve Small	Meeting reimbursement	\$ 10.14
8-Mar-2005	Sally Yurkosky	X-Country skiing reimbursement	\$ 32.64
8-Mar-2005	Matt Brown	X-Country skiing reimbursement	\$ 61.11
16-Mar-2005	First Student	Ski Program bus	\$ 58.00
22-Mar-2005	Stateline Sports, LLC	Fix basketball hoops	\$ 90.00
19-Apr-2005	Matt Brown	X-Country skiing reimbursement	\$ 20.83
19-Apr-2005	Steve Small	March Rec. Phone	\$ 22.08
26-Apr-2005	K&R portable toilets	School field porta potty	\$ 21.00
17-May-2005	Twin State Sand & Gravel	Jock Sand for field	\$ 15.50
17-May-2005	Stateline Sports, LLC	Baseball	\$ 426.00
17-May-2005	Stateline Sports, LLC	Hats baseball	\$ 105.00
17-May-2005	Steve Small	April Rec. Phone	\$ 21.77
30-May-2005	Stateline Sports, LLC	Baseball jerseys	\$ 75.00
30-May-2005	K&R portable toilets	School field porta potty	\$ 85.00
30-May-2005	Donald Cutting	Baseball Minors players fees	\$ 250.00
14-Jun-2005	Steve Small	Lacrosse reimbursement	\$ 23.11
28-Jun-2005	Nancy Wilson	Baseball money refund	\$ 28.00
28-Jun-2005	Steve Small	Recreation phone May	\$ 21.95
28-Jun-2005	K & R portable Toilets	School port-a-potties	\$ 85.00
28-Jun-2005	Springfield Fence Co.	Tennis court latches	\$ 41.16
6-Jul-2005	Stateline Sports, LLC	Martin Nets	\$ 200.00

Detailed Report of Expenditures for 2005 continued...

Date	Vendor	Description	Expense
23-Aug-2005	Peter McGowan	Basketball camp reimbursement	\$ 55.00
13-Sep-2005	Steve Small	July Rec. Phone	\$ 21.93
13-Sep-2005	Steve Small	Aug Rec. Phone	\$ 21.91
13-Sep-2005	Steve Small	Postage	\$ 18.75
13-Sep-2005	Peter Mulvihill	Soccer Supplies	\$ 1,378.94
13-Sep-2005	Peter Mulvihill	Soccer Meeting reimbursement	\$ 114.00
27-Sep-2005	Stateline Sports, LLC	Soccer balls & supplies	\$ 88.00
27-Sep-2005	Stateline Sports, LLC	T-Shirts Soccer	\$ 90.00
4-Oct-2005	K & R portable Toilets	Porta potty Soccer	\$ 85.00
25-Oct-2005	Play Soccer	July Soccer Camp	\$ 721.00
25-Oct-2005	Play Soccer	August Soccer Camp	\$ 1,052.00
25-Oct-2005	Stateline Sports, LLC	Field Paint	\$ 45.00
26-Oct-2005	Oriental Trading Company	Pumpkin Festival	\$ 118.80
2-Nov-2005	Hanover Parks & Rec.	3/4 Soccer Tournament	\$ 25.00
2-Nov-2005	K & R portable Toilets	Porta potty Soccer	\$ 85.00
22-Nov-2005	CCBA	Annual Dues 2005-2006	\$ 50.00
22-Nov-2005	David Chapin	Soccer Refereeing	\$ 125.00
22-Nov-2005	Hebe Quinton	Soccer supplies	\$ 106.13
22-Nov-2005	Hebe Quinton	Ski Program supplies	\$ 62.60
22-Nov-2005	Steve Small	Sept. Rec. Phone	\$ 21.91
22-Nov-2005	Steve Small	Oct. Rec. Phone	\$ 21.91
22-Nov-2005	Steve Small	Rec. Commission e-mail	\$ 19.95
13-Dec-2005	Stateline Sports, LLC	First aid kits,basketball supplies	\$ 518.00
13-Dec-2005	Stateline Sports, LLC	Mouthguards basketball	\$ 85.00
13-Dec-2005	Orford Lions Club	5 teams for tournament	\$ 50.00
13-Dec-2005	Stateline Sports, LLC	T-shirts basketball	\$ 90.00
31-Dec-2005	Dina Cutting	Postage for scoreboard	\$ 24.58
31-Dec-2005	Steve Small	Nov. Rec. Phone	\$ 21.92
31-Dec-2005	Steve Small	Dec. Rec. Phone	\$ 21.92
31-Dec-2005	Steve Small	Rec. Postage	\$ 26.35
Sub-total:			\$ 9,240.48

Detailed Report of Expenditures for 2005 continued...

Date	Payroll week ending:	Payment to:	Expense
8-Mar-2005	3/11/2005	Stephen Erickson	\$ 85.00
8-Mar-2005	3/12/2005	Patrick Small	\$ 145.00
8-Mar-2005	3/13/2005	Christopher Erickson	\$ 40.00
8-Mar-2005	3/14/2005	Matthew Wetherell	\$ 240.00
10-Jun-2005	6/4/2005	Steve Small	\$ 150.00
24-Aug-2005	8/26/2005	Alexandra Ball	\$ 125.00
24-Aug-2005	8/26/2005	William Watson	\$ 125.00
4-Nov-2005	11/4/2005	Steve Small	\$ 225.00
		Sub-total:	\$ 1,135.00
		Total for 2005:	\$ 10,375.48

Town of Lyme Recreation Revolving Fund

Established March 11, 2003, Town Meeting, in Article 16

Detailed Report of Expenditures and Revenues for 2005

Revenue 2005

1-Jan-2005	Carry over from 2004	\$5,741.95
Date	Source of Revenue/description	Income
16-Feb-2005	Ski program & basketball	\$3,397.00
4-May-2005	Baseball & lacrosse	\$1,383.50
3-Jun-2005	Baseball & lacrosse	\$144.00
29-Jun-2005	Baseball & lacrosse	\$235.00
20-Jul-2005	Play Soccer	\$1,295.00
16-Sep-2005	Soccer & Play soccer	\$2,088.00
25-Nov-2005	Soccer, Skiing & basketball	\$3,314.00
1-Dec-2005	Returned Check	-\$33.00
23-Dec-2005	Basketball	\$1,262.00
23-Dec-2005	Return Check payment	\$33.00
	Total Revenues 2005:	\$13,118.50
	Carryover from 2004:	\$5,741.95
	PLUS Total Revenues 2005:	\$13,118.50
	MINUS Total Expenses 2005:	-\$10,375.48
	EQUALS...	
31-Dec-2005	Carryover to start 2006	\$8,484.97

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED
Summary of 2005 Tax Rate Calculation By
Municipal Finance Bureau of Department of Revenue Administration

TOWN OF LYME

Gross Appropriations	\$ 2,186,259
Less: Revenues	\$ (1,047,228)
Less: Shared Revenues	\$ (7,106)
Add: Overlay	\$ 97,096
War Service Credits	\$ 45,500

Net Town Appropriation	\$ 1,274,521
------------------------	--------------

Approved Town Tax Effort	\$ 1,274,521	TOWN RATE
		\$ 4.82

SCHOOL PORTION

Net Local School Budget (Gross Appropriations - Revenue)	\$ 3,527,135
Less: Adequate Education Grant	\$ (194,032)
State Education Taxes	\$ (693,289)

Approved School(s) Tax Effort	\$ 2,639,814	LOCAL SCHOOL RATE
		\$ 9.96

STATE EDUCATION TAXES

Equalized Valuation (no utilities) X \$244,115,845	\$ 2.84		STATE SCHOOL RATE
Divide by Local Assessed Valuation (no utilities) \$255,495,235		\$ 693,289	\$ 2.64
Excess State Education Taxes to be Remitted to State			
Pay to State ->	\$ -		

COUNTY PORTION

Due to County	\$ 333,331
Less: Shared Revenues	\$ (1,890)

Approved County Tax Effort	\$ 331,441	COUNTY RATE
		\$ 1.25

Total Property Taxes Assessed	\$ 4,939,065	TOTAL RATE
Less: War Service Credits	\$ (45,500)	\$ 18.67
Total Property Taxes Commitment	\$ 4,893,565	

PROOF OF RATE

Net Assessed Valuation		Tax Rate	Assessment
State Education Tax (no utilities)	\$ 262,164,032	\$ 2.64	\$ 693,289
All Other Taxes	\$ 264,937,732	\$ 16.03	\$ 4,245,776
			\$ 4,939,065

STATEMENT OF COMPARATIVE ASSESSMENTS AND TAX RATES (1990 - 2005)

YEAR	ASSESS- MENT STATUS	TOTAL NET TAXABLE VALUATION	CHANGE IN VALUATION (+/-)	Percentage Increase in Valuation	TOTAL PROPERTY TAXES	SERVICE CREDITS OFF TAX	TAX RATE PER/\$1000
2005		\$ 264,872,770	\$ 2,451,635	1%	\$ 4,902,550	\$ 45,500	\$ 18.67
2004	Update	\$ 262,421,135	\$ 81,389,051	45%	\$ 4,759,859	\$ 45,800	\$ 18.63
2003		\$ 181,032,084	\$ 4,489,922	3%	\$ 4,398,660	\$ 10,900	\$ 24.88
2002		\$ 176,542,162	\$ 3,251,678	2%	\$ 4,086,955	\$ 11,700	\$ 23.79
2001	Update	\$ 173,290,484	\$ 18,928,616	12%	\$ 4,071,233	\$ 12,200	\$ 24.04
2000		\$ 154,361,868	\$ 4,027,448	3%	\$ 3,603,611	\$ 12,500	\$ 23.97
1999	Revaluation	\$ 150,334,420	\$ 17,969,848	14%	\$ 3,301,033	\$ 13,800	\$ 22.53
1998		\$ 132,364,572	\$ 4,212,249	3%	\$ 3,339,644	\$ 13,900	\$ 25.64
1997		\$ 128,152,323	\$ 4,383,584	4%	\$ 3,070,700	\$ 15,500	\$ 24.29
1996		\$ 123,768,739	\$ 4,435,121	4%	\$ 3,046,243	\$ 15,200	\$ 24.92
1995		\$ 119,333,618	\$ 702,654	1%	\$ 2,958,280	\$ 15,400	\$ 24.79
1994		\$ 118,630,964	\$ 3,098,572	3%	\$ 2,639,539	\$ 15,600	\$ 22.25
1993		\$ 115,532,392	\$ 1,446,688	1%	\$ 2,496,655	\$ 15,700	\$ 21.61
1992		\$ 114,085,704	\$ 1,501,603	1%	\$ 2,366,210	\$ 15,900	\$ 20.88
1991	Revaluation	\$ 112,584,101	\$ 67,865,758	152%	\$ 2,227,701	\$ 16,100	\$ 19.93
1990		\$ 44,718,343	\$ 2,084,548		\$ 1,919,957	\$ 15,900	\$ 43.29

Note: Town-wide revaluations were performed in 1991 and 1999. A town-wide "update" was performed in 2001 and 2004. Certification of property tax assessments in Lyme by the State of New Hampshire is scheduled for 2006.

Year	Tax Rate Per \$1000	% Increase in Total Tax Rate	Breakdown: County, Town, School	County Tax Rate	Town Tax Rate	School - Local School Tax Rate	School - State School Tax Rate	Total School Tax Rate
2005	\$ 18.67	0.21%		\$ 1.25	\$ 4.82	\$ 9.96	\$ 2.64	\$ 12.60
2004	\$ 18.63	-25.12%		\$ 1.34	\$ 4.82	\$ 9.65	\$ 2.82	\$ 12.47
TOWN-WIDE ASSESSMENT UPDATE								
2003	\$ 24.88	4.58%		\$ 1.84	\$ 6.25	\$ 11.72	\$ 5.07	\$ 16.79
2002	\$ 23.79	-1.04%		\$ 1.61	\$ 6.07	\$ 10.59	\$ 5.52	\$ 16.11
2001	\$ 24.04	0.29%		\$ 1.54	\$ 5.52	\$ 11.08	\$ 5.90	\$ 16.98
TOWN-WIDE ASSESSMENT UPDATE								
2000	\$ 23.97	6.39%		\$ 1.56	\$ 5.17	\$ 11.00	\$ 6.24	\$ 17.24
1999	\$ 22.53	-12.13%		\$ 1.50	\$ 4.97	\$ 9.66	\$ 6.40	\$ 16.06
REVALUATION								
1998	\$ 25.64	5.56%		\$ 1.70	\$ 5.46	\$ 18.48		\$ 18.48
1997	\$ 24.29	-2.53%		\$ 1.84	\$ 4.25	\$ 18.20		\$ 18.20
1996	\$ 24.92	0.52%		\$ 1.72	\$ 4.88	\$ 18.32		\$ 18.32
1995	\$ 24.79	11.42%		\$ 1.53	\$ 4.33	\$ 18.93		\$ 18.93
1994	\$ 22.25	2.96%		\$ 1.38	\$ 4.13	\$ 16.80		\$ 16.80
1993	\$ 21.61	3.50%		\$ 1.39	\$ 4.45	\$ 15.77		\$ 15.77
1992	\$ 20.88	4.77%		\$ 1.21	\$ 4.46	\$ 15.21		\$ 15.21
1991	\$ 19.93	-53.96%		\$ 1.03	\$ 5.72	\$ 13.18		\$ 13.18
REVALUATION								
1990	\$ 43.29	3.54%		\$ 2.32	\$ 9.47	\$ 31.50		\$ 31.50
1989	\$ 41.81	14.64%		\$ 2.83	\$ 7.46	\$ 31.52		\$ 31.52
1988	\$ 36.47	2.96%		\$ 2.33	\$ 5.94	\$ 28.20		\$ 28.20
1987	\$ 35.42	15.83%		\$ 2.40	\$ 7.43	\$ 25.59		\$ 25.59

Year	Tax Rate Per \$1000	% Increase in Total Tax Rate	Breakdown: County, Town, School	County Tax Rate	Town Tax Rate	School - Local School Tax Rate	School - State School Tax Rate	Total School Tax Rate
1986	\$ 30.58	10.76%						
1985	\$ 27.61	1.99%						
1984	\$ 27.07	8.54%						
1983	\$ 24.94	12.34%						
1982	\$ 22.20	2.30%						
1981	\$ 21.70	27.65%						
1980	\$ 17.00	16.44%						
1979	\$ 14.60	-72.45%						
REVALUATION								
1978	\$ 53.00	3.31%						
1977	\$ 51.30	3.85%						
1976	\$ 49.40	13.56%						
1975	\$ 43.50	9.85%						
1974	\$ 39.60	11.24%						
1973	\$ 35.60	13.38%						
1972	\$ 31.40	4.67%						
1971	\$ 30.00	8.70%						
1970	\$ 27.60	-21.14%						
REVALUATION								
1969	\$ 35.00	0.00%						
1968	\$ 35.00	-5.41%						
1967	\$ 37.00							

TAX COLLECTOR'S REPORT
For the Municipality of LYME Year Ending 12/31/2005
DEBITS

UNCOLLECTED TAXES-		Levy for Year of this Report	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
BEG. OF YEAR*			2004		
Property Taxes	#3110	xxxxxx	\$1,024,626.43		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185		\$4,966.37		
Excavation Tax @ \$.02/yd	#3187				
Utility Charges	#3189				
			xxxxxx		

TAXES COMMITTED THIS YEAR:

Property Taxes	#3110	\$4,903,049.98	
Resident Taxes	#3180		
Land Use Change	#3120	\$5,651.76	
Yield Taxes	#3185	\$25,564.44	
Excavation Tax @ \$.02/yd	#3187		
Utility Charges	#3189		

FOR DRA USE ONLY

OVERPAYMENT:

Property Taxes	#3110	\$17,255.16	\$4,003.58		
Resident Taxes	#3180				
Land Use Change	#3120				
Yield Taxes	#3185				
Excavation Tax @ \$.02/yd	#3187				
Interest - Late Tax	#3190	\$851.96	\$5,305.64		
Resident Tax Penalty	#3190				
TOTAL DEBITS		\$4,952,373.30	\$1,038,902.02		

*This amount should be the same as the last year's ending balance. If not, please explain.

NH DEPARTMENT OF REVENUE ADMINISTRATION
 COMMUNITY SERVICES DIVISION
 MUNICIPAL FINANCE BUREAU
 P.O. BOX 487, CONCORD, NH 03302-0487
 (603)271-3397

MS-61
 Rev. 08/02

TAX COLLECTOR'S REPORT
For the Municipality of LYME Year Ending 12/31/2005
CREDITS

REMITTED TO TREASURER	Levy for this Year	PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2005	2004		
Property Taxes	\$4,692,324.66	\$1,014,619.68		
Resident Taxes				
Land Use Change	\$2,695.00			
Yield Taxes	\$25,564.44	\$4,966.37		
Interest (include lien conversion)	\$851.96	\$5,305.64		
Penalties				
Excavation Tax @ \$.02/yd				
Utility Charges				
Conversion to Lien (principal only)				
DISCOUNTS ALLOWED				

ABATEMENTS MADE

Property Taxes	\$8,617.38	\$14,010.33		
Resident Taxes				
Land Use Change	\$2,956.76			
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
CURRENT LEVY DEEDED				

UNCOLLECTED TAXES - END OF YEAR #1080

Property Taxes	\$219,363.10			
Resident Taxes				
Land Use Change				
Yield Taxes				
Excavation Tax @ \$.02/yd				
Utility Charges				
TOTAL CREDITS	\$4,952,373.30	\$1,038,902.02		

TAX COLLECTOR'S REPORT
For the Municipality of LYME Year Ending 12/31/2005

DEBITS

	Last Year's Levy		PRIOR LEVIES (PLEASE SPECIFY YEARS)		
	2004	2003	2002	Prior	
Unredeemed Liens Balance at Beg. of Fiscal Year		\$25,787.83	\$5,442.26	\$7,535.92	
Liens Executed During Fiscal Year	\$49,068.15				
Interest & Costs Collected (AFTER LIEN EXECUTION)	\$969.91	\$2,773.67	\$1,172.03		
TOTAL DEBITS	\$50,038.06	\$28,561.50	\$6,614.29	\$7,535.92	

CREDITS

REMITTED TO TREASURER:		Last Year's Levy		PRIOR LEVIES (PLEASE SPECIFY YEARS)		
		2004	2003	2002	Prior	
Redemptions		\$29,697.13	\$15,868.99	\$5,294.13	\$0.00	
Interest & Costs Collected (After Lien Execution)	#3190	\$969.91	\$2,773.67	\$1,172.03		
Abatements of Unredeemed Taxes		\$3,745.14	\$3,806.96	\$148.13		
Liens Deeded to Municipality						
Unredeemed Liens Balance End of Year	#1110	\$15,625.88	\$6,111.88		\$7,535.92	
TOTAL CREDITS		\$50,038.06	\$28,561.50	\$6,614.29	\$7,535.92	

Does your municipality commit taxes on a semi-annual basis (RSA 76:15-a) ? NO

TAX COLLECTOR'S SIGNATURE _____ Joanne Guthrie Coburn

1/9/2006

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REPORT OF THE TOWN CLERK 2005

Auto Registration Fees	\$	308,876.50
Dog Licenses & Penalties	\$	1,949.50
Fees	\$	9,130.00
Miscellaneous	\$	1,065.65
Phone Books	\$	978.00
Fees for State of New Hampshire	\$	2,122.50

As anticipated, we saw an increase in revenue through motor vehicle registrations. What changed was the times that folks came into the office to transact business.

As the result of a significant drop in foot traffic during evening hours and a bigger rush of people trying to beat the restricted noon-time hours, we adjusted our operating hours to 8:00 AM to 2:00 PM, staying open for the lunch-bunch.

There is a Rabies Clinic scheduled for Saturday, April 8, 2006. Staff from the Lyme Veterinary Clinic will provide services at the Lyme Fire House from 9:00 AM until 11:00 AM. Lyme residents may also license their dogs at this clinic.

Respectfully Submitted,
Patricia G. Jenks, Town Clerk



REPORT OF THE TREASURER
for the calendar year ended December 31, 2005

Summary of Activity

Cash on Hand January 1, 2005	\$ 205,364.40
Debits (including investment transfers)	\$ 8,925,346.35
Credits (including investment transfers)	\$ (7,323,345.26)
Cash on Hand December 31, 2005	\$ 1,807,365.49

Note:

The Grafton County Tax was \$333.331.00

The Tax Anticipation Note (line of credit) was \$2,400,000.00

Balance Sheet

Assets

Cash in hands of Treasurer (General Fund)	
Mascoma Savings Bank	\$ 1,755,844.77
Ledyard National Bank	\$ 51,520.72
	\$ 1,807,365.49
Unredeemed Taxes	
Levy of 2004	\$ 15,625.88
Levy of 2003	\$ 6,111.88
Levy of 1996	\$ 4,373.16
Levy of 1995	\$ 3,162.76
	\$ 29,273.68
Uncollected Taxes	
Property Tax 2005	\$ 219,363.10
Reserve for Uncollectible Accounts	\$ (20,500.00)
December receipts dated 12/05, deposited in 20	\$ 329,057.18
Total Assets	\$ 2,364,559.45

Liabilities and Fund Equity**Accounts Owed by the Town**

School District Taxes Payable	\$	908,103.00
Payments made in 2006 for 2005	\$	34,522.95
Other Liabilities	\$	<u>13,363.49</u>
Total Liabilities	\$	955,989.44

Undesignated Fund Balance	\$	1,254,378.23
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Designated Fund Balance

Town Forest Maintenance Fund (see report)	\$	12,261.86
Reserve for Recreation Revolving Fund	\$	8,484.97
Reserve for Independence Day Special Revenue	\$	8,912.51
Reserve for Playing Fields	\$	11,519.94
Highway Salt Shed	\$	21,833.00
Highway Block Grant Carryover	\$	83,706.00
Police Major Equipment & Computer Carryover	\$	4,354.00
Property Reappraisal Capital Reserve Fund	\$	1,747.00
Historians Grant	\$	<u>1,372.50</u>
	\$	154,191.78

Total Liabilities & Fund Equity	\$	2,364,559.45
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TOWN FOREST MAINTENANCE FUND

Summary of Treasurer's Report for 2005

ACTIVITY		TOTAL
YTD Interest 2005		210.89
Net Activity	\$	210.89
Beginning Balance	\$	<u>12,050.97</u>
Ending Balance	\$	12,261.86

CONSERVATION FUND

Summary of Treasurer's Report for 2005

ACTIVITY	TOTAL COMBINED	CURRENT USE	CHAFFEE WILDLIFE	EASEMENT MONIT.
YTD Interest	\$ 2,146.11	\$ 2,065.35	\$ 16.95	\$ 63.81
Dep Current Use	2,695.00	2,695.00		
WD Current Use	(750.00)	(750.00)		
Dep Chaffee Wildlife				
WD Chaffee Wildlife				
Dep Easement	200.00			200.00
WD Easement				
Net Activity	4,291.11	4,010.35	16.95	263.81
Beginning Balance	129,535.55	124,723.20	1,022.99	3,789.35
Ending Balance	\$ 133,826.66	\$ 128,733.55	\$ 1,039.94	\$ 4,053.16

REPORT OF THE TOWN TRUSTEES

AS OF DECEMBER 31, 2005

SCHOOL TRUST (1918)

a. PRINCIPAL ACCOUNT

Balance 1/1/2005	\$	78,832.36
Capital Gain	\$	2,452.09
Balance 12/31/2005	\$	81,284.45

b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	2,190.07
Expense (to Lyme School)	\$	2,190.07

LIBRARY TRUST (1960)

a. PRINCIPAL ACCOUNT

Balance 1/1/2005	\$	62,077.69
Capital Gain	\$	453.55
Balance 12/31/2005	\$	62,531.24

b. INCOME AND EXPENSE ACCOUNT

Investment Income	\$	3,265.16
Expense (to Lyme Library)	\$	3,265.16

CEMETERY TRUST (1903)

a. PRINCIPAL ACCOUNT

Balance 1/1/2005	\$	448,723.16
Capital Gain	\$	14,304.30
Balance 12/31/2005	\$	463,027.46

b. INCOME AND EXPENSE ACCOUNT

Balance 1/1/2005	\$	136,412.37
Investment Income - Principal	\$	12,695.05
Investment Income - Income	\$	3,970.36
Withdrawals	\$	(16,407.54)
Balance 12/31/2005	\$	136,670.24

EMERGENCY MAJOR EQUIPMENT REBUILDING TRUST FUND (1986)

Balance 1/1/2005	\$	3.58
Deposits	\$	15,000.00
Income	\$	19.02
Withdrawals	\$	(4,092.95)
Balance 12/31/2005	\$	10,929.65

CEMETERY GENERAL MAINTENANCE TRUST FUND (1986)

	Balance 1/1/2005	\$	8,189.47
Deposits		\$	-
Income		\$	83.57
Withdrawals		\$	-
	Balance 12/31/2005	\$	8,273.04

BESSIE HALL TRUST (FIRE DEPARTMENT) (1983 and 1987)

	Balance 1/1/2005	\$	8,009.90
Deposits		\$	4,547.77
Income		\$	282.59
Withdrawals		\$	(3,000.00)
	Balance 12/31/2005	\$	9,840.26

TROUT POND MANAGEMENT AREA TRUST (1998)

	Balance 1/1/2005	\$	9,532.61
Deposits		\$	-
Income		\$	272.34
Withdrawals		\$	-
	Balance 12/31/2005	\$	9,804.95

TOWN OF LYME CAPITAL RESERVE FUNDS**COMPUTER SYSTEM UPGRADE CAPITAL RESERVE FUND (2000)**

	Balance 1/1/2005	\$	15,795.90
Deposits		\$	5,000.00
Income		\$	454.72
Withdrawals		\$	(6,300.00)
	Balance 12/31/2005	\$	14,950.62

BRIDGE RESERVE FUND (1956)

	Balance 1/1/2005	\$	133,161.95
Deposits		\$	-
Income		\$	3,648.74
Withdrawals		\$	(2,320.00)
	Balance 12/31/2005	\$	134,490.69

PROPERTY REAPPRAISAL FUND (1985)

	Balance 1/1/2005	\$	84,578.80
Deposits		\$	10,000.00
Income		\$	2,328.16
Withdrawals		\$	(8,253.00)
	Balance 12/31/2005	\$	88,653.96

HEAVY EQUIPMENT FUND (1988)

	Balance 1/1/2005	\$	44,002.88
Deposits		\$	25,000.00
Income		\$	1,292.43
Withdrawals		\$	-
	Balance 12/31/2005	\$	70,295.31

VEHICLE CAPITAL RESERVE FUND (1988)

	Balance 1/1/2005	\$	1,015.95
Deposits		\$	100,000.00
Income		\$	135.22
Withdrawals		\$	(65,000.00)
	Balance 12/31/2005	\$	36,151.17

SPECIAL EDUCATION RESERVE FUND (1987)

	Balance 1/1/2005	\$	130,449.52
Deposits		\$	-
Income		\$	3,726.29
Withdrawals		\$	-
	Balance 12/31/2005	\$	134,175.81

HIGH SCHOOL TUITION EXPENDABLE FUND (1995)

	Balance 1/1/2005	\$	406,119.78
Deposits		\$	96,477.65
Income		\$	8,081.85
Withdrawals		\$	(198,000.00)
	Balance 12/31/2005	\$	312,679.28

NEW CEMETERY FUND (1988)

	Balance 1/1/2005	\$	10,461.97
Deposits		\$	2,700.00
Income		\$	242.71
Withdrawals		\$	(13,404.68)
	Balance 12/31/2005	\$	-

LYME CENTER ACADEMY BUILDING RESTORATION CAPITAL RESERVE FUND (1996)

	Balance 1/1/2005	\$	751.72
Deposits		\$	-
Income		\$	21.52
Withdrawals		\$	-
	Balance 12/31/2005	\$	773.24

PUBLIC LAND ACQUISITION RESERVE FUND (1997)

	Balance 1/1/2005	\$	107,683.33
Deposits (from 2003)		\$	-
Income		\$	3,076.06
Withdrawals		\$	-
	Balance 12/31/2005	\$	110,759.39

EMERGENCY HIGHWAY REPAIR FUND (1997)

	Balance 1/1/2005	\$	74,314.53
Deposits		\$	-
Income		\$	2,118.24
Withdrawals		\$	(8,596.07)
	Balance 12/31/2005	\$	67,836.70

PUBLIC WORKS FACILITY RESERVE FUND (1997)

	Balance 1/1/2005	\$	15,479.36
Deposits		\$	35,000.00
Income		\$	476.64
Withdrawals		\$	(27,831.53)
	Balance 12/31/2005	\$	23,124.47

MAINTENANCE SCHOOL BUILDING FUND (1998)

	Balance 1/1/2005	\$	79,584.82
Deposits		\$	-
Income		\$	2,273.33
Withdrawals		\$	-
	Balance 12/31/2005	\$	81,858.15

FIRE FIGHTING SAFETY EQUIPMENT FUND (NEW FUND) (2002)

	Balance 1/1/2005	\$	13,128.64
Deposits		\$	11,000.00
Income		\$	390.58
Withdrawals		\$	-
	Balance 12/31/2005	\$	24,519.22

OTHER FUNDS**SUBSTANCE ABUSE EDUCATION FUND (1989)**

	Balance 1/1/2005	\$	1,079.37
Deposits		\$	950.00
Income		\$	6.15
Withdrawals		\$	-
	Balance 12/31/2005	\$	2,035.52

TROUT POND FUND (1998)

	Balance 1/1/2005	\$	13,591.25
Deposits		\$	-
Income		\$	388.31
Withdrawals		\$	-
	Balance 12/31/2005	\$	<u>13,979.56</u>

CEMETERY MAINTENANCE GIFTS & DONATIONS FUND (1999)

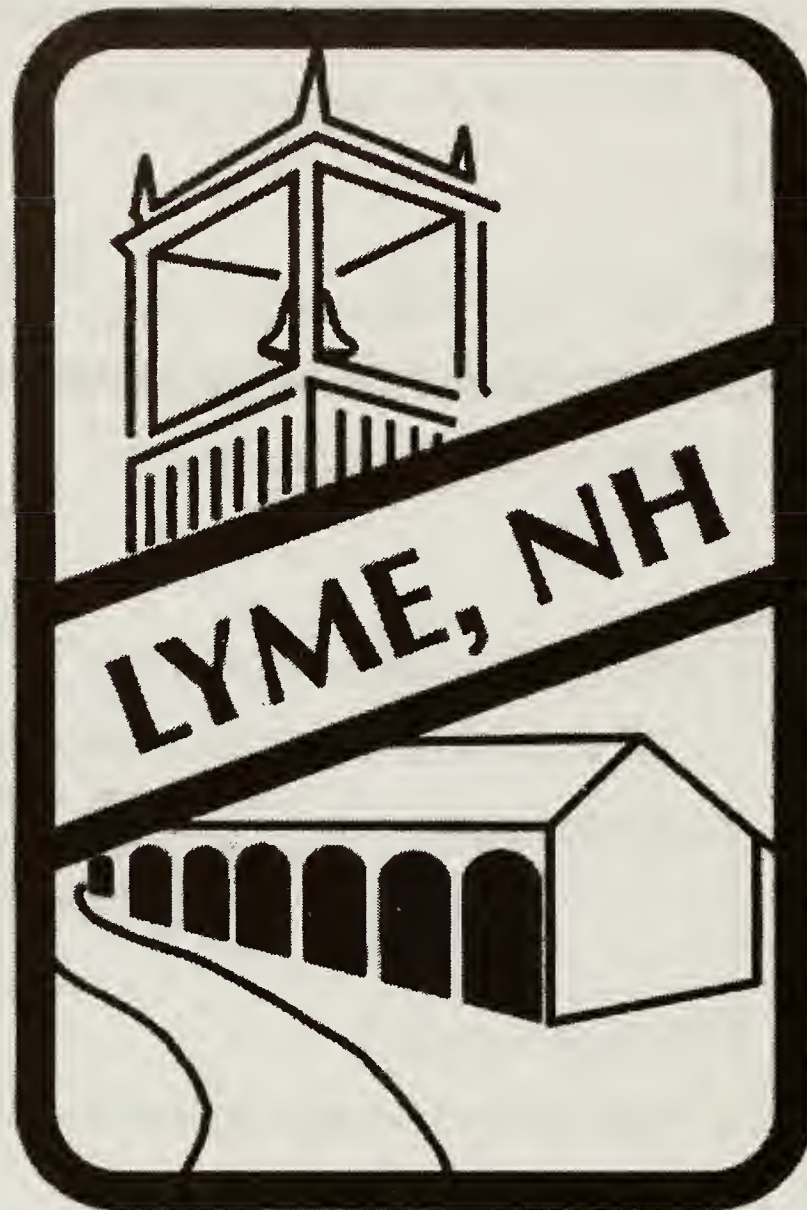
	Balance 1/1/2005	\$	2,120.51
Deposits		\$	400.00
Income		\$	8.74
Withdrawals		\$	-
	Balance 12/31/2005	\$	<u>2,529.25</u>

TOWN BUILDINGS MAJOR MAINTENANCE & REPAIR TRUST FUND (2005)

	Balance 1/1/2005	\$	-
Deposits		\$	5,000.00
Income		\$	7.06
Withdrawals		\$	-
	Balance 12/31/2005	\$	<u>5,007.06</u>

Carl Larson, **Trustee**
Nora Rhoads, **Trustee**
Timothy Callaghan, **Trustee**

TOWN OF LYME



NARRATIVE REPORTS FOR TOWN DEPARTMENTS, BOARDS AND COMMITTEES

ASSESSING DEPARTMENT ANNUAL REPORT 2005

This past year we completed an update of all our Current Use values, since the State Current Use Board increased many of the values for Current Use based on such things as current timber/lumber prices. These changes were approved by the State Legislature and all towns were required to update their assessments.

We received 100% response to Assessing Clerk Elise Garrity's request for Veterans' *credits* documentation. Thank you, Vets! All of this documentation is reviewed once every 5 years by the Department of Revenue Administration and 2006 is the year that they will be reviewing ours. Elise will be reviewing all of the supporting documentation for *exemptions* (elderly, blind, deaf and permanently disabled) in 2006. We understand that this process may be annoying to some folks and we appreciate your co-operation, understanding and patience.

Elise finished taking digital photos of all of the improved properties for our assessment cards.

I started doing the data verification of all properties this year. Once every ten years I visit each property and verify all of the data on our assessment cards by measuring and inspecting all buildings. This ten year cycle is recommended by the International Association of Assessing Officials and strongly encouraged by the State of NH Assessing Standards Board to maintain accurate and equitable assessments. We will send you a letter to let you know when I will be working in your neighborhood.

The real estate values in the Upper Valley continued to increase since I did the last Analytical Update in 2004. I will be updating all values for the NH Department of Revenue Administration certification in 2006. Again, land assessments will see the greatest increase. Construction and material costs also continue to rise. I believe that the market is beginning to level off.

I will continue to monitor the real estate market and visit properties that transfer, to ensure that our assessments are accurate and equitable.

I am in the Town Office the first Friday of every month, April through December, should you have questions or concerns about your assessment. Just phone the Town Office to schedule an appointment.

Respectfully submitted,
Diana Calder, Assessor



LYME CEMETERY COMMISSION ANNUAL REPORT 2005

The Cemetery Commission undertook two new projects this year.

- We contracted with restoration specialists to conduct a survey of Gilbert Cemetery with the intent of repairing and securing the gravestones that are scattered within the fenced area.
- A memorial garden and cremation area plan was developed and will be constructed next summer in the new section of the Highland Cemetery. With the increase in cremations, it seemed worthwhile to provide a garden section for memorial plaques surrounded by an area of smaller lots appropriate for the burial of cremation urns.

Ongoing projects included repairing gravestones in the Old Cemetery, plantings for aesthetic purposes and to screen unattractive views in the Highland Cemetery, overseeing the proper use of the snowmobile trail on the Highland Cemetery perimeter and overseeing the maintenance of the trees and shrubs in the Highland Cemetery.

Respectfully submitted,
Jean A. Smith, Chair



COMMUNICATIONS COMMITTEE ANNUAL REPORT 2005

The Communications Committee has made steady progress in several important areas, but far more work needs to be done. As Wallace Ragan has detailed in his report, Police and Fire communications has been improved substantially, with more improvements possible in the coming year. The other two areas of concern are cellular telephone service and broadband internet communication.

Cellular communication at present is dependent on the only company expanding tower service north along Interstate 91, Verizon. They have a tower under construction in Fairlee, VT, and are negotiating with Thetford, Vermont, to place a tower there. Both of these would likely be “stealth” construction, ie, trees, steeples, etc. The Fairlee tower can be expected to go live soon. The Thetford site is not yet chosen, but hopefully will be later in 2006. Both of these should improve cell coverage in Lyme, especially along Rt. 10 and in the village. Coverage beyond Lyme Center is unlikely, unless we were to designate and offer an attractive site, say above the Skiway. Expansion of cell service is driven by best coverage for the investment: complete coverage of our hills and valleys is not likely.

Broadband coverage has made some progress, at least from an information standpoint. Verizon is not interested in extending its DSL beyond the very expensive service offered in concert with Valley Net. This is only available within about 2 miles of the Central Office on the Common. Adelphia is considering an extension of its cable service to 13 Dartmouth College Highway, which would offer about 50 people Broadband and cable TV. We will consider asking Adelphia whether they would consider offering broader coverage to the town. We have asked several third party purveyors about DSL, and they are not interested at present. Finowen has expanded its coverage in Lyme to include some areas within line of sight of Flint Hill and hopes to have coverage from Thetford, which would reach River Road in Lyme. We have joined a consortium of towns including Hanover, New London, Orford, and others to look at ways that we might partner in providing highspeed internet connection, possibly by fiberoptic cable—potentially much faster than current systems available. We have inquired about working with The Cloud Alliance—a consortium of towns in the NE Kingdom who have successfully gotten high speed wireless up and running in the North on both sides of the Connecticut River. Another effort will be to speak with representatives of Sovernet, and its purchaser, to see if expansion of conventional DSL might be possible.

In summary, progress has been made. We would welcome a few additional members of the Communications Committee who have some knowledge of highspeed internet connection and would have the time and interest to attend meetings of the various groups being formed to bring it deeper into the Upper Valley.

Respectfully Submitted,
John Sanders, Chair
Lyme Communications Committee



For an electronic copy of this report, please email Adair.Mulligan@crjc.org

CONNECTICUT RIVER JOINT COMMISSIONS ANNUAL REPORT 2005

This year the Connecticut River Joint Commissions have considered issues as wide-ranging as all-terrain vehicles and recreational use of the river to the Connecticut River Birding Trail and floodplain development. Appointed by the legislatures of New Hampshire and Vermont to guide growth and development in the watershed, the CRJC are advisory and have no regulatory powers, preferring instead to ensure greater public involvement in decisions that affect the river region.

With the support of the four US Senators from the two states, the Commissions were able to provide \$85,000 in Partnership Program grants for locally-inspired projects, including trailhead parking and signage at the Clay Brook Trail off Route 10 in Lyme, and student research into invasive rusty crayfish in the White River watershed, led by the Vermont Institute of Natural Science.

CRJC support efforts to safeguard natural, agricultural, and historic assets of the valley, and are working with businesses and the states to strengthen the local base for tourism through the Connecticut River Byway. We brought Governors Jim Douglas of Vermont and John Lynch of New Hampshire together for a tour of the river region, and through our efforts, the 500 miles of state-designated roadway have been named a National Scenic Byway.

We welcome the public to our meetings on the last Monday of each month. Visit our web site at www.crjc.org for a calendar of meetings, useful information and links, and our newsletters, *River Valley News* and *River Byway News*.

Henry Swan, Connecticut River Commissioner
Adair Mulligan, CRJC Conservation Director

CONSERVATION COMMISSION ANNUAL REPORT 2005

A Retirement and a New Member

Long-time Conservation Commission member Joan Goldburgh, after 15 years on the Commission, decided to become an Associate member. When you see Joan, please join the Commission in thanking her for her long, dedicated and valuable service to Lyme in this capacity. (In fact, she ran two events for the Commission after her active service was completed!) The Commission welcomed new member Matt Stevens. Matt is a staff member for the Appalachian Trail Conservancy and brings a wealth of experience, knowledge and energy to the Commission.

Post Pond area and the Chaffee Wildlife Sanctuary

This area continued to occupy considerable time. The New Hampshire Department of Environmental Services determined the "Natural Mean High Water Level" for Post Pond, which determines the boundary between state-owned land under and privately owned land around the pond.

Based on this finding, the Commission revised its policy which sets the conditions under which permission is granted for people to enter the Chaffee Sanctuary to dismantle Clay Brook beaver dams. The lawsuit against the Town over water level issues on Post Pond has been dropped.

Tree City

Lyme will become an official "Tree City" for 2006, a national recognition by the Arbor Day Foundation as a community which cares for trees on publicly owned land and highway right-of-ways. There will be a designated Arbor Day, a continued commitment to care for community trees, and an educational component in coordination with the Lyme School.

Trails Workshops

Along with the Upper Valley Land Trust and the Upper Valley Trails Alliance, we jointly sponsored a series of four trail building workshops for area residents. The final outcome of these workshops were about 12 individuals who have greatly increased knowledge of how to build and maintain trails, and Lyme has about a half mile of new trail in the Town Forest and adjoining private land. This new trail will soon provide a connector between the Town Forest trails and a network created by the Upper Valley Land Trust, allowing a walk from Orfordville Road to Edgell Covered Bridge on River Road.

Continuing Activities

- Reviewed at least 15 applications for construction activities in or near wetlands and commented to the Board of Zoning Adjustment or the State Department of Environmental Services when appropriate. (Remember, if you are planning any projects around water or wetlands, check before you start. You may well need a permit.)
- Sponsored the town Green Up Day.
- Coordinated water quality monitoring by the State in Post Pond and Reservoir Pond.
- Ran a snowshoe hike in the Trout Pond Forest.
- Supported the Lyme Fire Department's dry hydrant project.
- Hosted a trail maintenance day on town-owned trails as part of the national Trails Day.
- Wrote monthly "Conservation Corner" articles for the Church News, highlighting local conservation or environmental news and issues.
- Continued planning for a natural resources inventory, with the help of Planning and Zoning Administrator Vickie Davis.
- Coordinated a group of dedicated volunteers who monitored the town-held conservation easements.
- Members attended two conferences, "Saving Special Places" and a workshop for conservation commissions whose topics were natural resource inventories and soils.

Conservation Commission meetings are held on the first Monday of the month at 7:30 pm. Visitors are always welcome. If you have ideas on how we can more effectively serve the Town, please let us know. We also welcome volunteers to help maintain trails for which the Commission is responsible. If you are interested contact any member (whose names are listed near the front of this Annual Report).

Respectfully submitted,
Lee E. Larson, Chair

LYME EMERGENCY MANAGEMENT ANNUAL REPORT 2005

The momentum of progress continued in 2005...

- **Lyme Emergency Operation Plan**

NH Bureau of Emergency Management (NHBEM) and Federal Emergency Management Administration (FEMA) approved the Lyme Emergency Operation Plan (LEOP) during 2005. In addition to LEOP, FEMA requires an All Hazard Mitigation Plan (AHMP) in order to be eligible for Federal funding in the event of an incident/disaster. Copies of both of these plans are available for inspection in the Town Office and the Lyme Library. Every citizen should be aware of how their location fits into the scope of these plans.

A group of interested individuals from the community with assistance from Upper Valley/ Lake Sunapee Regional Planning Commission (UVLSPC) and NHBEM formed a working committee which developed Lyme's AHMP. Our basic plan was submitted to FEMA through NHBEM. FEMA approved our AHMP on October 18, 2005.

Approval of these plans does not mean we can file and forget until a need arises. Each plan requires on-going training, review, improvement and evaluation in order to effectively meet the communities' needs and perceived threats. Changes in technology must be evaluated as technological advances occur. Such advances can frequently expedite a community's response efforts. Many hours have been expended in developing the basic plans, however it is a small portion of the total time required to develop the supporting subparts and documents that are necessary for our community to effectively and flexibly meet a future disaster. Lyme Emergency Management (LEM) appreciated and thanks the following individuals for their assistance with developing the AHMP:

Bounty, Victoria - UVLSRP
Carr, Simon - LEM Volunteer
Field, Pauline - Police Chief
Greatorex, Alan - Volunteer
Hartmann, George - Zoning Board Of Adjustment
Larson, Lee - Conservation Commission
Murphy, Bill - Lyme Historians
Newton, Allan - LEM Volunteer
Richards, Cindy - NHBEM

- **Lyme Communication**

Cellular phone, DSL and computer networking experienced limited progress during 2005. Future expansion of these technologies holds great benefit for expanded communication in the Town Of Lyme. Please refer to the Lyme Communication Committee report by John Sanders, which addresses issues encountered during 2005. For improvements in

Fire and Police communications, please refer to the reports submitted by the Chief of those departments.

- **Lyme Schools Emergency Plans**

Lyme School Emergency Operation Plan was completed during 2005 and has been included as part of the Lyme Emergency Operations Plan. Presently both Lyme School and Crossroads Academy have separate plans that mutually agree to share each other's resources in the event of an incident in either school.

- **Future Lyme Emergency Management Planning**

The year 2006 will be a year of mapping. Anyone interested in being a part of this project should call 795-2958. Analysis and updating of the current plans will continue.

Respectively submitted,

Wallace Ragan
Emergency Management Director



LYME ENERGY COMMITTEE ANNUAL REPORT 2005

The Lyme Energy Committee (LEC) was very pleased that Lyme voted at the '04 Town Meeting to heat the Town Garage with a wood pellet boiler. The people of Lyme then privately contributed sufficient funds to purchase and install the boiler. A graph available at the '05 Town Meeting will demonstrate the savings from heating the garage with wood instead of propane. The actual saving for the '04-'05 heating season was \$4,032.

LEC has a three-year charge (through Dec. of 2006). The charge focuses on a variety of energy and conservation projects that promote sustainable energy use within the Town of Lyme. This year we have:

- Expanded our resources at the Converse Free (Lyme) Library. In addition to a watt meter, there is a suitcase with assorted compact fluorescent lighting options to try out in your home. The suitcase and the watt meter are available for checkout, with free copies of the NH Saves catalog for ordering compact bulbs in collaboration with your utility.
- Hosted an informational display at the September Flea Market on the Green.
- Continued our wind-energy project with science students at the Lyme School. Wind energy is currently becoming the fastest-growing sustainable energy source. Two years ago the Lyme Energy Committee received a grant from Public Service of New Hampshire to purchase instrumentation for monitoring wind speed and related data, in order to facilitate introducing wind energy concepts into the curriculum of the Lyme School. During the '04-'05 academic year this instrumentation was installed at the school. In May '05 the Science Teacher, Skip Pendleton, was assisted by volunteers from LEC and the Conservation Commission in introducing the subject to the sixth grade. This fall Doug Holler, manager of the Dartmouth Skiway, kindly permitted LEC to move the instrumentation to a tower of the Winslow ski lift, and provided assistance to have it installed at this more realistic location. The data collected will continue to be used in a science class at the School.

In addition to our educational outreach, the LEC is planning for energy audits of town buildings. We have consulted with the Lyme Fire Department, continue to look for options for further energy savings in the Town Garage, and are in dialogue with the school regarding performing an energy audit of the school.

Lyme residents are encouraged to contact the committee with questions regarding energy use, and community members are welcome at our meetings held the third Monday of the month, 7:00 PM, at the Academy Building.

Respectfully submitted,
Lyme Energy Committee

LYME FAST SQUAD ANNUAL REPORT 2005

The Lyme FAST Squad (LFS) provides emergency medical services to residents and visitors to the Town of Lyme, and to surrounding communities as a participant in the Upper Valley mutual-aid system. LFS members work closely with personnel from the Hanover Fire Department, which provides primary ambulance coverage to Lyme. As a 'first response' squad, LFS provides critical primary care in the field in the 10-30 minutes that it takes the ambulance to arrive on the scene from Hanover. This team approach ensures high-quality emergency medical care to all parts of Lyme.

In 2005, LFS members responded to a total of 48 calls, as follows:

Medical Emergency:	39
Motor Vehicle Crash:	3
Cardiac Arrest:	2
Non-medical Assistance:	2
Appalachian Trail Evacuation:	1
Mutual Aid:	1

These calls included a wide range of medical problems, including issues such as shortness of breath, chest pain, post-surgical bleeding, and seizures, as well as injuries resulting from trauma, such as fractures, dislocations, and cuts and lacerations. In each case, well-trained LFS members were able to provide prompt medical attention prior to the arrival of an ambulance for transport of the patient to the hospital. LFS members also respond to support the Lyme Fire Department and structure fires and other major fire calls. LFS members on these fire scenes help to ensure the safety, health and well-being of our dedicated volunteer firefighters.

An evacuation of an injured hiker from the Appalachian Trail—the second one in two years—again demonstrated the Squad's ability to respond to complicated backcountry rescue situations. In this case, two well-equipped and trained "hasty teams" traveled up the A.T. and the Ranger Trail towards Smarts Mountain to locate the hiker with a reported leg injury, stabilized the patient and supervised the evacuation, and ensured the safety and well-being of the more than a dozen rescuers. The incident culminated with the successful transfer of the injured hiker to a waiting ambulance at the trailhead on Dorchester Road.

The LFS now has a roster of 14 active members with a wide variety of training and skills, including:

- 2 Physicians
- 2 EMT-Paramedics
- 5 EMT-Basics
- 5 First Responders

In addition, several members are trained in specialty skills, such as wilderness search-and-rescue and water rescue. Over the past year, Squad members have kept up a vigorous training schedule. Eight members renewed their certification after taking refresher courses, and two first-responders obtained their EMT-Basic certification from the National Registry of Emergency Medical Technicians after an intensive course of study over several months.

In addition to training, the Squad implemented an inventory and control system for equipment and supplies; upgraded equipment and radios; and planned for the replacement of Lyme Equipment 4, the primary vehicle used on LFS calls.

In the coming year, we will continue to provide the highest quality emergency medical care to anyone at anytime. Remember, if you have an emergency, please dial 9-1-1!

Respectfully submitted,
Kevin A. Peterson, President



LYME VOLUNTEER FIRE DEPARTMENT ANNUAL REPORT 2005

2005 was a positive and productive year for the Lyme Fire Department. The Fire Department responded to 55 calls for assistance: 1 structure fire, 3 chimney fires, 10 motor vehicle crashes, 1 motorcyclist versus a bear, 1 motor vehicle fire, 2 trees on electrical wires, 2 electrical emergencies, 8 automatic fire alarms -false, 3 smoke from cooking, 2 carbon monoxide detector activations, 1 flooded basement, 1 smoke investigation, 1 car submerged in Post Pond, 1 plane crash, 1 furnace problem, 1 wilderness rescue from Smarts Mountain and 1 report of a balloon crash.

In addition to the calls in Lyme, the Fire Department responded to assist other fire departments through our mutual aid agreements: 6 to Thetford (2 for station coverage while Thetford was at a fire scene and 2 for calls when we assisted Thetford at structure fires, 1 at a grass fire and once for a multiple vehicle accident on the interstate). 1 mutual aid call to Orford for a structure fire, 3 mutual aid calls to Norwich for structure fires, and 5 times to Hanover (1 for station coverage, 2 for structure fires, 1 for a special detail and 1 for a motor vehicle accident. This list shows that Lyme responded to assist our mutual aid towns frequently in 2005. In 2005 Lyme received mutual aid assistance from the following towns: Thetford, Hanover, Orford, and Fairlee.

The Fire Department members concentrated much of our efforts on improving the fire station. We replaced the furnace, which failed last year, with the furnaces from the old highway garage. The fire station training room was painted, the carpets replaced and new heat was installed. This space is now serving as the primary meeting space for town committees and boards. In addition to serving as meeting space, this area serves as Lyme's Emergency Operations Center. The apparatus storage area was cleaned out and painted and safety concerns that had been identified have been addressed. An area for the storage of the fire fighters' protective clothing was constructed and storage space for the Police, Fire, and Forestry departments as well as the FAST Squad and Lyme Emergency Management. Much of this work was completed through donations of services from Estes and Gallup and Lyme Electric Company. The station serves the Fire Department FAST Squad and Forest Fire Department and with the improvements made this year, the existing space should serve these departments adequately for the next decade.

The Fire Department continues to work on our program of trying to meet defined Insurance Services Office (ISO) requirements to improve the department's rating. The benefit of this program is that the Fire Department will be better equipped to meet the needs of the town in the event of an emergency and the property owners will enjoy lower insurance rates. The Fire Department hosted State of New Hampshire fire training courses in basic firefighting skills. In addition to this training, the Fire Department drilled on our ability to utilize dry hydrants, draft through ice, other portable pump operations and basic firefighting evolutions.

The Fire Department installed a dry hydrant at the Albert Pushee pond behind Nichols Hardware Store in the spring of 2005. This hydrant was funded by a grant from North

Country R.C.& D and a departmental fundraiser. The Fire Department received generous support from Nichols Hardware, the Mascoma Savings Bank and private individuals in the Lyme Common District. The department plans on installing four more hydrants in 2006. We are working with property owners and the state on permitting these upcoming projects.

The Fire Department and FAST Squad is requesting funds to replace the equipment truck operated by the Fire Department and FAST Squad. This vehicle is over twenty years old and has suffered an increasing number of mechanical failures. Fire Department and FAST Squad members working together reviewed different options for the replacement of this vehicle. The vehicle proposed will meet our needs allow for expansion of equipment carried and is expected to serve the town for twenty years.

The Fire Department had a number of new members join in 2005. The Fire Department now has over 25 members who volunteer their time to the town. The spirit of volunteerism is strong in our town. This dedication and willingness to serve the town has served us well and will continue to meet Lyme's needs in the future. The Fire Department would like to extend an invitation to any citizen who would be interested in joining the department.

The Fire Department would like to thank the generous people who have donated time and money to the Fire Department. These gifts and others will be used for a variety of equipment, training, and supply needs.

Respectfully submitted,
Michael C. Hinsley, Fire Chief



REPORT OF FOREST FIRE WARDEN AND STATE FOREST RANGER ANNUAL REPORT 2005

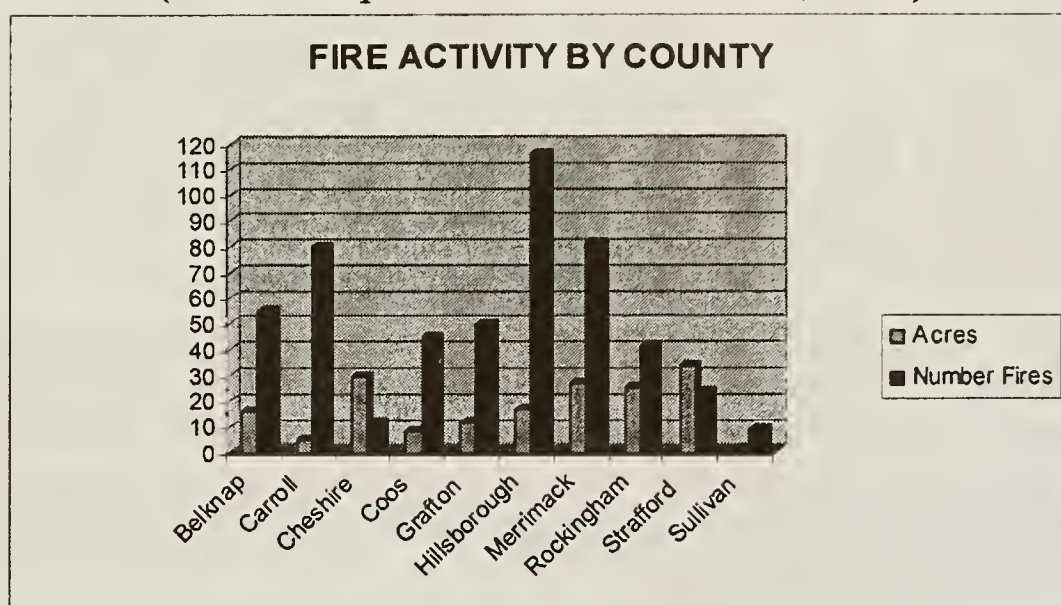
Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests & Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. A fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local fire department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2217, or online at www.nhdf.org.

Fire activity was high during the first several weeks of the 2005 fire season, with red-flag conditions issued by the National Weather Service and extreme fire danger in the southern and central portions of the state. This period of increased initial attack activity prompted a 5-day ban on open burning, the first such ban in several years. Despite the dry conditions, the state's largest wildland fire was contained at 29 acres. Our statewide system of fire lookout towers is credited with keeping the fires small and saving several structures this season due to their quick and accurate spotting capabilities. Fires in the wildland urban interface damaged 10 structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department and the state's Forest Rangers by being fire wise and fire safe!



2005 FIRE STATISTICS

(All fires reported as of November 4, 2005)



CAUSES OF FIRES REPORTED		Year	Total Fires	Total Acres
Arson	2	2005	513	174
Campfire	34	2004	482	147
Children	29	2003	374	100
Smoking	40	2002	540	187
Debris	284			
Railroad	1			
Equipment	7			
Lightning	5			
Misc.*	111	(*Misc.: power lines, fireworks, electric fences, etc.)		

ONLY YOU CAN PREVENT WILDLAND FIRE



LYME HISTORY COMMITTEE ANNUAL REPORT 2005

The Historians-Lyme History Committee has a steering committee, and sub-committees on membership, museum operations, education, program and events, publications, publicity and development. Some of the year's highlights have been the cemetery tour that about 50 people attended, cataloguing the collection of Whittemore pictures (made possible by our new computer system bought with a grant from the Lyme Foundation), and the news-filled quarterly newsletter.

The Historians' museum is the committee's cornerstone, displaying items from its extensive collection. The museum gives a window into life in Lyme in earlier years. It is open to the public Tuesday morning (9 AM – 12 noon). There were 95 people who came to visit this past year (though that is hard to estimate as sometimes there were large groups of students) to research genealogy, and to buy presents from the extensive collection of cards, maps, books, etc.

Plans for the upcoming year include a host of activities both at the museum and in the community. The Committee invites and welcomes your involvement.

Respectfully submitted,
Lyme History Committee

Jane B. Fant
Carola Lea
William N. Murphy
Sallie M. Ramsden
Christina M. Schonenberger

These are the members of the Lyme Historians, Inc.:

Stephen Alden, Membership Director
Marcia Armstrong, Publicity Director
Simon Carr, Treasurer
Jane B. Fant, Vice President
Karen Keane, Development Director
Carola Lea, Secretary
Adair Mulligan, Newsletter Editor
Shannon Munger, Events Director
William N. Murphy, Education Director
Julia A. O'Hara, Museum Director
Sallie Ramsden, President
Judy Russell, Member At Large
Doug Wise, Member At Large

INDEPENDENCE DAY COMMITTEE ANNUAL REPORT 2005

The Lyme Independence Day Committee wishes to thank everyone who generously donated to this year's event. It is greatly appreciated and this year's fireworks were spectacular! Many thanks to all those kind folks who were at Post Pond early in the morning to start fires and cook all the chicken, those who made macaroni salads and the yummy pies and those who were servers for the BBQ. We can't forget the car-parking attendants, those who collected donations, the sales people who sold glow sticks, cotton candy and ice cream and all of the other people who helped with this wonderful Lyme event. Thanks also to the participants in the parade and those who came to watch. The parade was great and once again we had lots of participants.

All of the money raised during the BBQ and proceeds from the sale of glow sticks, cotton candy & ice cream goes towards the fireworks. No tax dollars go to supporting the fireworks. All monies are raised and that's a tribute to the people of Lyme. This is a huge undertaking each year. Thanks to the many folks who donate their time or money as it was a very successful event.

Safety is a huge issue for the fireworks and enormous thanks to the Lyme Fire Department for their time in keeping the safety zone safe. There were firemen on duty at the pond from 6:30 AM until the Fireworks were over. We also want to thank the Lyme Police for their efforts during the parade, parking and fireworks. None of this can happen without the cooperation of the Lyme Police and Fire Department.

This community has continued to support the Independence Day Committee efforts and we THANK YOU very much for your support!

Respectfully submitted,
The Independence Day Committee



CONVERSE FREE LIBRARY TRUSTEES ANNUAL REPORT 2005

The Library had some personnel changes in 2005. Karen Webb retired at the end of the school year. Jody Stone, Librarian at Kimball Union Academy, was hired for the summer and was very helpful working on special computer projects. In September, Lois Winkler was hired to share the assistant position with Margaret Caffry.

Circulation and attendance have remained strong. Over 24,000 books, audios and videos circulated, over 13,000 visits were made to the library by public patrons and another 300 visits from school classes.

The Friends of Lyme Library sponsored a wide variety of programs and activities. Their big project was starting an Author/Illustrator series as a tribute to Trina Schart Hyman. The first presenter in this series was the two-time Newbury Award winner, Lois Lowry, who presented twice to the Lyme School children and at the Friends Annual Meeting. Other events for children included a knitting workshop with Sara Goodman and Elsie McCarthy, Russian Nesting Doll painting, and a VINS Raptor program. For adults, Valley Net held several workshops, including E-Bay and digital photography, Frank Manasek spoke about collecting old maps, and Lyme residents talked about "Hiking in Lyme".

Also in honor of Dorcas Chaffee, "Librarian and Beloved Citizen", a granite bench has been installed on the library lawn by the Friends.

"Welcome Bags" have been created by the library and are distributed by Patty Jenks, Town Clerk. The bag includes information about Lyme activities and contains a copy of the Friend's *We Had Each Other* and a Lyme trash bag, courtesy of the Lyme Transfer Station Committee.

Building maintenance this year included new lights in the Town Office conference room and upgrading the electrical service to the building.

Margot Maddock and Steve Campbell have proven to be very helpful new additions to the Trustees.

Betsy has been teaching classes for the school, keeping our book, audio and video collections updated, attending workshops plus a million other things. A huge thank you.

Respectfully submitted,
Board of Trustees of the Converse Free Library

PLANNING BOARD ANNUAL REPORT 2005

The Lyme Planning Board held 27 meetings in 2005. An Ad Hoc Committee to discuss the Ridgeline & Hillside Conservation District met three times. There were two public hearings to review the proposed zoning ordinance amendments. There were 36 public hearings for subdivision revocation, minor subdivision, site plan review (SPR), and lot line adjustment (LLA); one public hearing for cutting on a scenic road by a utility company; one public hearing to amend the subdivision regulations, one public hearing to amend the curb cut regulations (formerly driveway regulations), and one public hearing to amend the site plan review regulations. There were 20 informal meetings with potential applicants. Hearings are listed as follows:

January 27	Revocation of Subdivision for Roby, Baker Hill Road
March 10	LLA for Stout and Estes, Baker Hill Road
March 10 – July 14	SPR for Crossroads Academy, new school site, Route 10
March 10	LLA for Bailey and Mayers, Preston Road
March 24 – June 23	LLA for Newton and Dickey (withdrawn), Pinnacle Road
March 24 & May 12	LLA for Newton and Paolino, Route 10
April 14	LLA for Mary Nichols Living Trust, Route 10
April 14 & May 12	SPR for Lyme Nursery School, Route 10
May 12	Minor Subd. for LOP Trust (Wagner), Washburn Hill Road
June 23 – Sept 22	SPR for Strout, Britton Lane
July 14	Minor Subd. for Town of Lyme (Highway Garage & Cem.)
July 28 & Aug 25	SPR for Dartmouth Skiway for snowmaking
August 25	LLA for Cole-Clark and Furstenberg, Pout Pond Lane
October 13	Minor Subd. for Benedictine Cong., Pout Pond Lane
October 13	LLA for Barnum, Alverson et al, River Road
November 10	SPR for Crossroads Academy to change access, denied
December 8	LLA for King, Baker Hill Road, incomplete application

The Planning Board wrote amendments to the Zoning Ordinance which were adopted at the Town Meeting in 2005. A new set of amendments is proposed for consideration at the 2006 Town Meeting and is provided in another section of this report. The amendments were developed after informal meetings and public hearings.

Special thanks to Fred Stearns and Ben Kilham for their assistance in issuing curb cut permits.

The Planning Board typically meets on the second and fourth Thursdays of the month. You are welcome to attend. Hearings are posted outside the town offices, Nichols Hardware Store, and the Lyme Center Post Office, and abutters and other interest holders are noticed by certified mail. Applicants and anyone with a question may contact Victoria Davis, Planning & Zoning Administrator at 795-4639. Her office hours are Wednesdays and Fridays 9:00 AM – 12:30 PM and other times by appointment.

LYME POLICE DEPARTMENT ANNUAL REPORT 2005

The Police Department has been very busy this year. In addition to some major case developments, our agency had some structural challenges. In April, the department was forced to relocate following an oil spill that came through the ceiling and walls of the police office. We spent several weeks in an office on the second floor of the Green Mountain Studio. Relocating twice within a few months was a strain on personnel and I'm sure that it may have impacted the community's sense of connectedness.

Identity Theft is one of the fastest growing and most serious economic crimes in the U.S. Members of the Lyme community have been impacted by this crime. In 2005, the Lyme Police Department presented educational information/pamphlets on this and other topics. We joined law enforcement "roundtables" and discussed regional issues. Our group includes agencies from New Hampshire and Vermont. We have also developed a working relationship with the Orford Police Department by participating in joint traffic safety enforcement days and assisting each other at major events.

Law Enforcement in a small agency requires collaboration between community members and the police officers who serve them. Our agency is pleased by the assistance that we have received from citizens of all ages. Throughout the year, community members participate in several community events, all of which require a great deal of planning and preparation. Thank you to all the committee members and volunteers that take the time to ensure that safety is a key component of every event.

Additional Courses of Training in 2005:

- Cyber Crime
- Drugs of Abuse
- Investigating Serious Injury MV Crashes
- Gun Crimes
- State/Local Anti-Terrorism
- Special Operations-Tactical Training
- Breath Testing

The department continues to participate in community events and provide public educational programs. Here are some of the programs and events that we participated in:

- Special Olympics (Winter & Summer)
- Lyme Communications Committee
- Lyme Safety Committee
- Personal Safety for Teens, Lyme School 8th Grade
- "Good Morning Program" of the Upper Valley
- Memorial Day Observances
- Lyme Fourth of July Fireworks & Parade
- Orford Fourth of July Parade
- Lyme "Pumpkin Festival & Parade"

- Halloween Safety
- Blisters for Books
- Juvenile Diversion Programs
- School Safety & Emergency Planning
- Other events, requiring planning and setting up of safety zones / traffic control
- Educational Seminars:
 - Domestic Violence, at Thetford, VT Police Forum
 - “Surviving the Ride, Driving Safely” class at Thetford Academy
- Citizen Ride-a-longs

The following is a computation of the types of incidents, investigations, and activities, which were reported, investigated, or performed by the Lyme Police Department for the year 2005 (Through the month of November):

Crimes Against Persons

Assault	1	Criminal Threatening	4
Fraud	10	Violation of Protective Order	5

Crimes Against Property

Burglary	11	Theft	25
Issuing Bad Check	7	Criminal Mischief	25
Rec/Poss Stolen Property	45	Shoplifting	1
Gas Drive-off	6		

Disturbances

Domestic Disputes	10	Suspicious Activity/Stalking	66
Disorderly Conduct	5	Trespassing	1
Noise Complaint	1	Intoxicated Subject	4

Other Services / Miscellaneous Offenses

Assistance to Citizens	91	Civil Problem	8
Fish & Game Violations	3	Firing Weapon	1
Assist E 9-1-1	23	Vacant Residence	12
Lost/Found Property	25	Keep the Peace	3
MV Unlock	17	Fingerprinting	13
Assist Social Services	7	Illegal Dumping	13
Check the Well-being	16	Emergency Notification	1
Missing/Suicidal/Wanted Person	20	Juvenile Issues	1
Public Relations	22	Alcohol/Drug Related	1
Repossess MV	3	VIN # Inspection	11
Assist Ambulance	27	Assist other Police Agency	37
Alarm Activation	37	Assist Public Works	9
Paper Service	47	Assist Fire Department	14
Telephone Harassment	10	Election Laws	1
Open Door/Window	4	Directed Patrol	17

Animal Control: Officer Royden Daisey

Stray Dog/Cat	36	Dog Bite	
Dog Nuisance	4	Other	35
Dog Licensing (Forfeitures)			

Motor Vehicle

Improper Operation Complaints	29	Stranded Motorist	51
Parking Violations/Warnings	16	Road Hazards	34
Abandoned Motor Vehicles	8	Hit & Run	4
Animal Struck by MV	4	Other	6

Motor Vehicle Crashes

With Personal Injury – 4, Primary Cause:

Impaired Driver	1
Failure to Yield to MV Turning	1
Unreasonable Speed for existing conditions	2

With No Personal Injury – 12, Primary Cause:

Unreasonable Speed for existing conditions	5
Failure to yield right of way	2
Operator fell asleep	1
Yellow line violation	1
Failure to keep marked lane	1
Failure to use care while backing	1
Inexperience	1

Traffic Stops - 438

Warnings (Written & Verbal)	401	Citations / Arrests	37
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Cruiser Miles Traveled: 25,007 miles

Respectfully Submitted,
Chief Pauline Q. Field

LYME SUMMER POND PROGRAM ANNUAL REPORT 2005

This year's Summer Pond Program began on July 4, 2005, and ended July 22, 2005. The program is located at Chase Beach at Post Pond and the hours were 10:00 am – 12:30 pm. The program is available to the children of Lyme for \$50 per week. Each day includes Red Cross swimming lessons, snack, arts and crafts and a sport. The program is available to children entering Kindergarten through grade five. All other children may become a junior or senior counselor depending on their age.

This year's counselors were: Henry Caldwell, William Watson, Elissa Erickson, Emily Bristol, Sage Morrison, Ben Stearns, Fuller Henriques and Andrew Flickenger. Red Cross Swimming instruction was done by Dina Cutting and Torey Cutting.

This year the program was able to purchase some new outdoor games including: playground balls, ping pong toss and sliders. In Arts and Crafts, the children enjoyed making their own rain sticks, flying discs, paper mache bug boxes and weaving mats.

The program continues to be a big success and the numbers seem to be staying steady. During our first week, we had 23 children in grades K-5, our second week we had 20 children in grades K – 5 and our third week we had 15 children in grades 1-5.

A big thank you goes out to Dina Cutting and Torey Cutting for doing such a wonderful job with the Red Cross swimming lessons. I also would like to thank all of the Counselors for doing a wonderful job of being great role models to the younger generation in the Town of Lyme.

Respectfully submitted,
Michelle Couture, Pond
Program Coordinator



RECREATION COMMISSION ANNUAL REPORT 2005

Youth programs, with scholarships available, were offered in many popular sports. As in the past, all fees collected were used to support the programs directly (e.g., referees, uniforms, tournament entries, equipment). We are gratified that the vast majority of Lyme children participate in one or more Recreation programs. The following list details the specific programs and participation numbers.

Soccer	125 participants
Skiing/Snowboarding	93 participants
Basketball	49 participants
Baseball	50 participants
Lacrosse	33 participants

The Commission is very grateful to our volunteer sports Commissioners: Pete Mulvihill, Hebe Quinton, Gary Webb, Don Cutting and Rob McCutcheon. All of our youth teams are coached and instructed by volunteers, more than 50 in total. We are indeed grateful for your hard work and long hours devoted to our children.

A range of more informal programs were available for adult participants, including tennis, softball, Tai Chi, and yoga.

The excellent work of Chase Beach Activities Supervisor Dina Cutting and her staff of certified lifeguards provided another summer season of swimming at Chase Beach.

Michelle Couture coordinated another successful summer Pond Program, which included swimming lessons, arts and crafts, and sports. Three additional week-long summer sports camps were available to children this summer: two offerings of PlaySoccer camp for 1st-8th grade children and a basketball program for 3rd-4th grade girls coordinated by Peter McGowan.

Thanks once again to Michelle Couture, a smartly-costumed parade of children and their families graced the Pumpkin Festival, surely one of the most charming events in the Upper Valley.

Pete Mulvihill spearheaded a terrific set of improvements to the on-ground ice rink, which is now available for skating well into the evening with the addition of lights.

Residents can get easy access to a listing of our current programs and policies on the Town web site or through the unofficial Lyme Listserve. The Recreation Commission meets on the fourth Monday of the month at 7:00 PM at the Academy Building. We always welcome public participation and are eager to hear your ideas for new programs.

LYME SAFETY COMMITTEE ANNUAL REPORT 2005

As an employer with ten (10) or more employees, the Town of Lyme is required by RSA 281-A:64 to comply with rules and regulations established by the State of NH legislation to help reduce the costs of workers' compensation insurance. Specifically, the statute states in its opening paragraph: "Every employer shall provide employees with safe employment. Safe employment includes but is not limited to furnishing personal protective equipment, safety appliances, and safeguards; ensuring that such equipment, appliances, and safeguards are used regularly; and adopting work methods and procedures which will protect the life, health, and safety of the employees."

On April 12, 2005 the Town of Lyme received a letter from the NH Department of Labor advising the Town of their obligation to submit a biennial Safety Summary Form. This form is a summary of information taken from the written safety program. It identifies potential safety and health hazards and the policies that the Town has implemented to address safety concerns. The Town's Safety Committee had last filed a report in the year 2003.

The notice warned that the failure to comply with the requirements of RSA 281-A: 64 could result in a civil penalty of up to \$1,000.00 per day, per occurrence. The Selectboard requested that the Lyme Safety Committee be re-activated. Members of the committee represent the Fire, Police, and Highway Departments, as well as, the Library, Town Offices, Transfer Station, and Emergency Management divisions. The purpose of the committee is to bring workers and management staff together in a non-adversarial, cooperative effort to promote workplace safety and implement safety programs in compliance with state laws.

The Lyme Safety Committee has held monthly meetings since April 2005 and set goals to accomplish the following tasks:

- Revise & Implement the Safety & Loss Prevention Policy,
- Identify, document, and monitor corrective actions planned in accordance to various department's concerns,
- Investigate accidents/incidents that are reported and/or have a potential to cause serious injury or property damage,
- Schedule each town facility for an annual fire and safety inspection,
- Communicate to the Selectboard all recommendations, evaluations, and adjustments necessary to provide a healthful and safe workplace.

The Safety & Loss Prevention Policy is in its final stages of review. With the assistance of Michael Doolan, a Risk Management Representative for the Local Government Center, we conducted fire and safety inspections of the Library, Town Offices, and the Transfer Station. The dedicated efforts of the committee members have made positive strides in creating a safer workplace and a safer community.

The Town of Lyme values the health, welfare, and safety of every employee, including those individuals that volunteer their time to the Town's services. In the year 2005, Lyme had 27 paid employees in the first quarter, 24 in the second, 67 in the third, and 46 in the fourth quarter. Lyme also had over 100 volunteers serving over the course of the year.

The workmen's compensation claims summary for the Town of Lyme is as follows:

Year of Claim	Amount Paid	Number of Incidents
2002	\$294.50	2
2003	\$0	0
2004	\$1,343.08	4

Safety Committee meetings are open to the public.

Report Submitted by,
Wallace Ragan, Chairman
Lyme Safety Committee



BOARD OF SELECTMEN ANNUAL REPORT 2005



New Initiatives

At last year's Town Meeting, the citizens authorized a "pay-as-you-throw" system for the disposal of our trash and garbage. On June 26, the Town implemented the program. After six months, the new system has resulted in a 25% decrease in total trash and recyclables and a marked increase in the percentage of trash recycled. The new system has reduced total solid waste collection and disposal costs to the point they are virtually eliminated as cost paid by the property tax.

The Town has used the basement of the Converse Free Library for its offices since the early nineteen-eighties. Over this 25-year period, the number of town employees utilizing this space has increased from 3 part-time employees to 9 full- and part-time employees. This has resulted in over-crowding and serious concerns about the safety and security of our personnel as well as confidential files, financial records and maps. Air quality and periodic mold and moisture problems have arisen, and intensified acutely during the past year. The Board appointed a committee to analyze the overcrowding, safety, and environmental issues, to develop options and to make recommendations for meeting both the Town's temporary and long-term office needs.

Thanks

To begin, we would like to thank all our staff for their dedication and hard work. Through an extra effort by Diana Calder and Elise Garrity, we were able to complete our assessment updates faster than almost every other town in the state, enabling us to send out our tax bills on time this year, despite many obstacles. Thanks to Dina Cutting not only did our beach program run very smoothly, but she kept us on the "straight and narrow" in our bookkeeping department. The transition to our new Treasurer, Andrea Colgan, was eased by the extra efforts of our former Treasurer, Luane Clark, and our

bookkeeper, Dina Cutting. Our planning and zoning administrator, Victoria Davis, processed a large number of applications this year and ably assisted our land use boards in making fair and informed decisions. Through the tireless efforts of Carole, Dina, Vickie and Elise, we were awarded second place for "Excellence in Annual Reports" for towns our size. All our staff gave 110 percent in assisting our residents who needed our help to deal with town-related issues.

We would like to acknowledge and thank the Highway Department and Police Department staff who kept us safe and secure as we went about our daily tasks. We also thank the volunteers of the Fire Department and FAST squad whose training and skill rescued us from unforeseen emergencies.

Finally, we would like to acknowledge the many volunteers whose time, energy and talents contribute to making Lyme the vital and dynamic community we have chosen to call home.

Milestones

We extend a hearty welcome to the following new Town employees

- Scott Bailey transferred from part-time to full-time status in the Highway Department.
- Andrea Colgan was appointed Town Treasurer effective September 1st when Luane Clark (formerly Cole) officially retired.
- Steve Maddock was hired as a part-time temporary employee at the Transfer Station.
- Shaun O'Keefe was re-hired as a full-time Police Officer.
- Brent Stearns was hired as a part-time employee in the Highway Department.
- Lois Winkler was hired as a part-time library assistant.

While we welcome these new employees, we say farewell to:

- Luane Clark who resigned after 28 years of service as the Town's extremely dedicated and capable Treasurer to follow her dreams as a happy newly-wed, living with her soul-mate, Douglas Clark, in a log cabin in the back woods of Warren, New Hampshire.
- Paul Roberts, Police Officer.
- Bernard W. Tullar, Sr., who resigned after 41 years as the very able Supervisor of the Checklist (1964-2005).
- Karen Webb, Library Assistant.
- Steven Williams, Highway Worker.

The Board also notes, with great sadness, the Board makes note of the deaths of the following long-time employees and municipal officials:

- Rebecca “Becky” T. Franklin who served as the selectmen’s bookkeeper/secretary for 30 years;
- Allie C. Pike who served as Lyme’s Road Agent for 15 years;
- Donna Huntington who served as the town’s home health nurse for 10 years; and
- Kenneth Elder who served as a Selectman for 12 years and Overseer of the Poor for 34 years altogether.

We will miss you all!

Legal Issues

During the year the Town was involved in several legal cases:

- Loch Lyme Lodge vs. Lyme: Loch Lyme Lodge sued the Town over its Post Pond Water Level Policy (commonly referred to as the “beaver suit”). This summer they made an agreed-to motion to voluntarily drop the suit, without prejudice, which was accepted by the judge in Superior Court. Thus, presently this lawsuit is closed.
- Roby/Stout vs. Lyme: Arthur Stout and David M. Roby each separately sued the Town over the conditions and granting of special exceptions by the ZBA under the Zoning Ordinance for the development of Mr. Stout’s property off Baker Hill Road. The Superior Court dismissed Mr. Roby claims and upheld one condition set by the ZBA but invalidated other conditions. All three parties have appealed to the New Hampshire Supreme Court. We are waiting to hear if the Supreme Court will hear the case.
- Colin and Mary Robinson vs. Lyme: Colin and Mary Robinson appealed to the Board of Tax and Land Appeals the Selectmen’s decision to deny their appeal to recover a land use change tax. Both their claim and subsequent Motion for Reconsideration were denied.
- New Hampshire Electric Cooperative (“Co-Op”) vs. Lyme: The “Co-Op” has appealed the Town’s 2004 property tax assessment of their utility properties to the Board of Tax and Land Appeals. The “Co-Op” has also appealed their assessment in a number of other towns. These appeals have not been heard yet.

TOWN OFFICES BUILDING COMMITTEE ANNUAL REPORT 2005

The Town Offices Building Committee was formed because the Town Offices staff met and felt that they could not continue to operate as they are in the present situation. They brought their concerns to the Board of Selectmen and expressed their concerns in a strong and compelling manner. The Selectmen appointed a Town Offices Building Committee.

The Town Offices Building Committee was charged with the responsibility to seek solutions, both temporary and permanent, for the crowding, the lack of space for work, files and storage. The offices involved include the Town Clerk, Tax Collector, Selectmen's office and the Police Department. The town office space was originally designed for 3 part-time employees. The police station was simply the fire chief's office on loan to one police officer. The staff now includes the following:

1. Town Clerk/Deputy Tax Collector (F-T)
2. Tax Collector (P-T)
3. Deputy Town Clerk (P-T)
4. Bookkeeper/Secretary (F-T)
5. Treasurer (P-T)
6. Administrative Assistant (F-T)
7. Selectmen's Clerk/Assessing Clerk (F-T)
8. Assessor (P-T)
9. Planning and Zoning Administrator (F-T)
10. Police Chief (F-T)
11. Police Officer (F-T)
12. P-T Police Officer (P-T)
13. Animal Control Officer (P-T)

The Committee has been meeting weekly. They investigated a number of properties and finally narrowed it down to two long-term options. One involved bare land. One involved renovation of a large out-sized space. The committee had hopes that a consultant could help the committee decide which alternative presented the most fiscally responsible option for the town. That did not happen. It resulted instead in a proposal for services. As of developments this week (February 15, 2006) the large out-sized space is no longer available.

The cramped space is severely impacting on the ability of the staff to work. The Committee believes that time is of the essence. The Committee asked the Board of Selectmen to look for some monies in the present year's budget to hire someone to help develop a proposal to present to this town meeting. There were none. No monies were appropriated for this purpose last year. The Board of Selectmen did not appoint our committee until this past fall. The Committee requested assistance from the Lyme Foundation in the form of a loan. The Lyme Foundation graciously granted our request. We borrowed \$3,000 to jump-start the feasibility study and have something to present to town meeting. The Selectmen and Budget Committee have approved the \$25,000 proposed for a feasibility study. We would propose paying the monies back, however,

there is no guarantee that we would be able to. If the Town Meeting votes down the \$25,000 for the feasibility study then we will be unable to repay it. Now it is up to the voters at Town Meeting.

Here is the summary report of the study the committee prepared while looking into the limitations of the current spaces.

SUMMARY REPORT

As part of the task of the Town Offices Building Committee, we were asked to develop a list of problems with the existing spaces. Here they are:

I. Safety Issues:

A. Town Offices

1. Poor line of sight for traffic ingress and egress.
2. Inadequate parking.
3. No provision for employee safety from violence.
4. Unhealthy air quality conditions for workers.
 - a. Radon
 - b. No direct influx of fresh air.
 - c. No temperature control when "air exchange system" is on.
 - d. No humidity control.
 - e. No filter to prevent pollen from entering the workspace.
 - f. Two kinds of mold and high level of particulates in the air.
 - g. Bad smell in the office space.
5. Poor quality water conditions – bad taste and smell - hot water takes several minutes to come into the sink.
6. No adequate or sanitary place to wash dishes.
7. Very little or no natural light for most of the office space
8. Lack of adequate toilet facilities.
9. Lack of adequate septic facilities.

B. Police Offices

1. Unhealthy air in police station office caused by leaking of exhaust from fire trucks running in bays.
2. Inadequate and insecure space for the police department with its combined need for security and privacy to conduct interrogations and interviews when there is a potential for violence.

II. Other Non-Safety Issues:

A. Town Offices

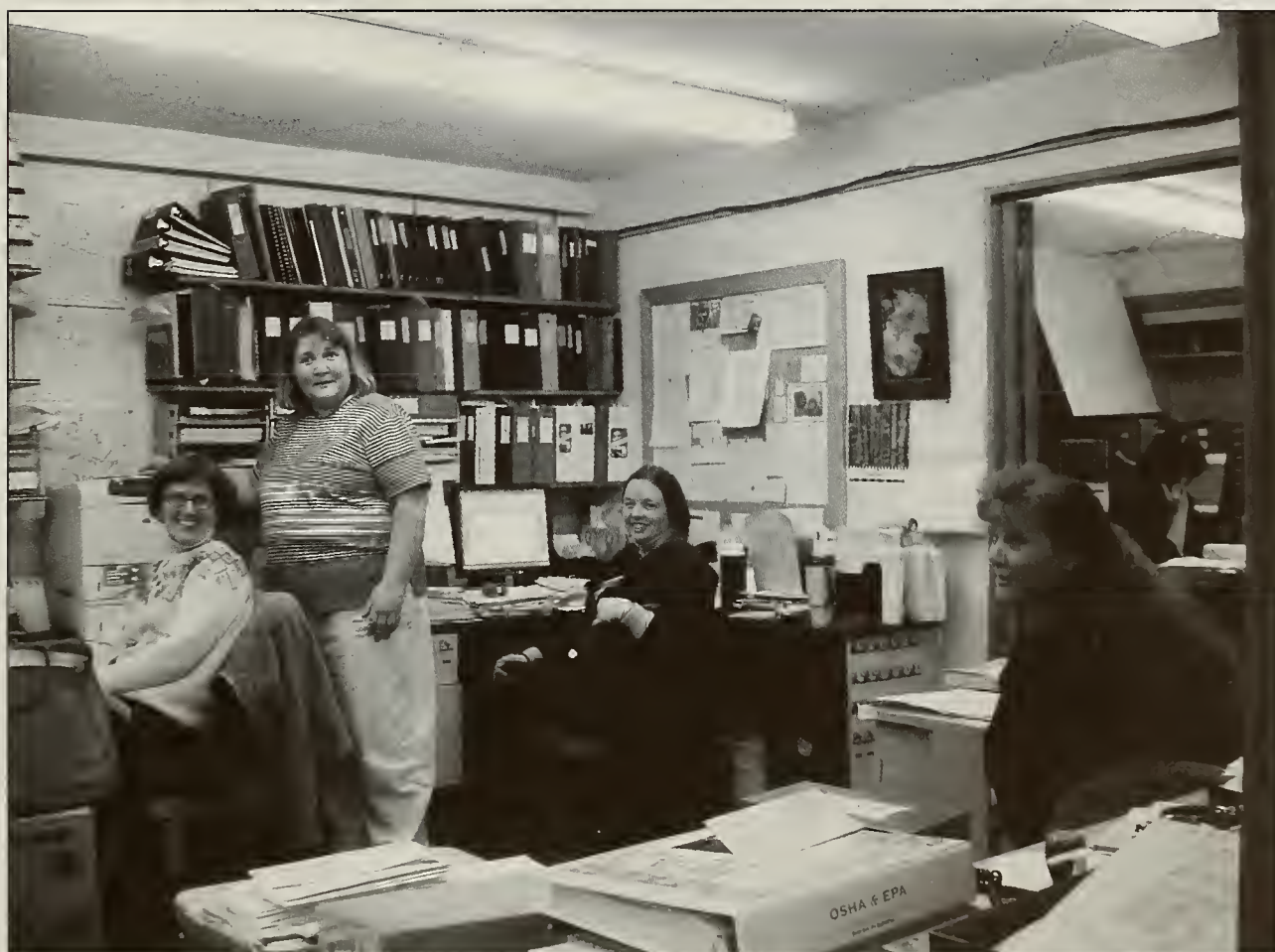
1. There is not enough room for all employees who need to work at the same time to work at the same time.
2. There is no separation between the staff working space and the public obtaining access to public records.
3. There is not enough room to have Selectmen's meeting or any other meeting without being interrupted by staff work and the public – conversely, staff and their interactions with the public are being constantly interrupted by meetings that take place in their workspace.
4. There is no secure storage for permanent town records (fireproof, waterproof, or locked) and there is not enough file storage space.
5. Windows are not safely accessible.
6. There is no space in the town offices to have a confidential conversation with staff, taxpayers or anyone else.
7. Handicapped accessibility is a real issue.
 - a. No TDDY telephone access;
 - b. No Braille signs;
 - c. Poor accessibility with lift.
8. No ability to accommodate a larger crowd in a meeting.
9. No room for other boards and committees to do office work or store additional records.
10. Heating system does not work properly – some parts of the offices are freezing while other parts are overheated.

B. Police Offices

1. There is no place to put additional needed filing cabinets for the police department.
2. There is no storage room (secure or otherwise) to store evidence for the Police Department.
3. There is no place in the Police Department to have a meeting (confidential or otherwise) where potential violence is not an issue between the police and defendants and their attorneys.
4. Needs adequate air conditioning in summer and adequate heating in winter.
5. No place to store cruisers under cover.

C. Overseer of the Poor – Welfare Director and Recreation Director

1. There is no place in the town offices for an Overseer of the Poor (also known as a welfare administrator) or Recreation Director should they need office space.





TRANSFER STATION COMMITTEE ANNUAL REPORT 2005

The town instituted a major change in the operation of the transfer station during 2005. A “pay-as-you-throw” system of trash disposal was begun in order to assess costs more equitably and to increase the amount of recyclables removed from the material the town sends to the landfill. Also, the area around the container bins was fenced and gated in order to meet the state requirements for a legal transfer station.

Both these changes have begun to show the results the Committee had hoped to achieve. The “pay-as-you-throw” system has shifted costs to those residents who dispose of the most trash, increased the amount of recyclables, decreased the amount of solid waste to be land-filled, and also prevented non-residents from using the town’s trash disposal service unless they have purchased the official plastic disposal bags. The fence has stopped people from leaving trash and other materials, some of which were hazardous, at the transfer station when the station is not open.

The two tables below summarize the effects of the “pay-as-you-throw” system that commenced in late June. The average solid waste tonnage decreased by 37% and the average recyclables increased 4%, resulting in an average decrease in total tonnage of 25%. Some of this decrease in the solid waste tonnage is probably attributable to residents hiring private trash haulers and some to non-residents no longer frequenting Lyme’s transfer station. Significantly, the percentage of recyclables increased from 29% to 41% or an overall increase of 41% in the amount of recyclables removed from the waste stream. Costs to the town also decreased significantly as users of the system began paying to dispose of their trash. The net effect on the property tax will be substantial in 2006 with “pay-as-you-throw” in place for the entire year.



SOLID WASTE DISPOSAL AND RECYCLABLES

Period	Average Weekly Tons			% of Total Recyclables
	Solid Waste	Recyclable s	Total	
32 Weeks 10/17/04 – 05/22/05	11.30	4.72	16.02	29%
26 Weeks 06/26/05 – 12/18/05	7.16	4.89	12.05	41%
Percentage Change	-37%	+4%	-25%	+41%

Notes:

1. Pay-as-you-throw (PAYT) commenced June 26, 2005
2. October 17, 2004 was the date that Whitcher began providing waste disposal services to Lyme.
3. The “before PAYT” time period excludes the four weeks immediately prior to PAYT implementation. During that 4-week period, the average weekly solid waste disposed was in excess of 15 tons.

COSTS OF SOLID WASTE AND RECYCLABLES

	2004 Actual	2005 Budget	2005 Actual	2006 Budget
<u>Expenses:</u> solid waste collection and disposal, including recyclables	\$102,979	\$91,203	\$72,237	\$86,674
<u>Revenue:</u> Recycling and drop- off fees	\$3,700	\$44,850	\$34,901	\$81,600
<u>Net Expenses</u> (paid by property tax):	\$99,279	\$46,353	\$37,336	\$5,074

The Committee has the support of the Board of Selectmen and the Budget Committee to purchase and install a trash compactor next to the transfer station. This will enable our own attendants to compact the trash bags in a large, closed container that will be hauled away approximately every two to three weeks. This means a packer truck and operator will no longer be on site and will enable the town to open the transfer station more than once a week. Also this will result in significant cost savings to the town. Unfortunately, our 2005 budget was not sufficient to cover the cost of constructing a pole barn structure over the recycle bins. We hope this improvement can be added in a future year.

The Committee would like to thank the community for supporting the “pay-as-you-throw” system. We believe it is a much more equitable system than our old “free” trash removal service and requires much less police presence then before. Most importantly, Lyme has significantly increased the amount of material it removes from the waste stream!

Respectfully submitted,

Pete Bleyler, Selectman
Cynthia Bognolo
Simon Carr, Consultant

Marya Klee
Pete MacDonald

Steve Maddock, Chair
Al Pryor, Station Attendant



UPPER VALLEY LAKE SUNAPEE REGIONAL PLANNING COMMISSION ANNUAL REPORT 2005

Through Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC) membership, the 27 cities and towns of the Upper Valley, Sullivan County and Lake Sunapee area strive to ensure that the growth of the Region does not lower the quality of life, and that it enhances rather than threatens our healthy economy. Regional planning provides a mechanism for communities that live and work together to collaborate on issues of common concern, such as transportation, emergency preparedness, economic development, housing and resource protection. Your community's active participation in UVLSRPC provides you with a voice in regional activities, as well as in decision-making at the state level that affects the future of your community.

Each year we try to address the highest priority needs of each area of the Region, while balancing the differing concerns of larger and smaller communities. Some highlights of the past year:

- Worked with state agencies to ensure that the needs of our Region's communities are understood and addressed. Specific activities included: facilitated sessions for local input to State Development Plan and NH Department of Transportation's long range plan; reviewed growth projections for state traffic model; participated in work group studying sprawl in NH and effectiveness of state smart growth policies; worked with other regions on educational material on principles of good planning for NH and legislative priorities.
- Promoted our Region's priorities in development of state's transportation improvement budgets, and assisted municipalities and public transit providers with applications for transportation grant funds.
- Represented member communities on Mount Sunapee Ski Area Advisory Committee; conducted review of expansion plans; facilitated regional discussions and opportunities for public comment.
- Completed Comprehensive Economic Development Strategy (CEDS) for Sullivan County to increase eligibility for federal funding for economic development and infrastructure improvements. Developed GIS database of Sullivan County industrial and commerce parks. Continued to collaborate with economic development partners in Grafton County.
- Partnered with Lake Sunapee Protective Association to help communities collaborate on watershed management plan by forming Sunapee Area Watershed Coalition.
- Wrote, published and distributed "Planning for New Hampshire's Housing Needs: A Primer for Local Officials."

- Organized 3 hazardous waste collections in which 789 households participated to keep over 4,000 gallons of hazardous chemicals out of the Region's groundwater.
- Facilitated 6 roundtable discussions for municipal representatives to discuss and get advice on issues of common concern.
- Assisted 13 communities with updates of local master plans, 10 with conservation planning efforts, 9 with zoning amendments, 7 with updates to subdivision or site plan review regulations, and 2 with capital improvement programs.
- Conducted traffic counts in 14 communities, and brought the number of communities with completed road inventories up to 16, ensuring that full state aid for maintenance is received.
- Conducted hazard mitigation planning in 8 communities as required for continued eligibility for federal disaster assistance and hazard mitigation funds. Assisted 4 with review of National Flood Insurance Program compliance. Began assisting Sullivan County communities with process to adopt new floodplain maps to ensure residents' continued eligibility for flood insurance.
- Assisted 6 communities with review of proposed developments.
- Completed special projects to address local needs, including E911 readdressing in Claremont and New London Parking Study.
- Continued emphasis on informational programs and training for local officials including law lecture series and bi-monthly programs on topics such as NH Energy Policy - What it Means for Communities, Outdoor Lighting, and Striking the Balance Between Preservation of Rural Character and Growth - What is the Public Interest.
- Responded to day-to-day requests from local board members and staff for guidance on, e.g., subdivision review process, earth excavation regulations, growth management, impact fees, development on unmaintained roads, regulation of accessory apartments and buildings, and emergency zoning.
- Provided technical assistance to regional partner organizations, e.g., Advance Transit, Community Transportation Services, Upper Valley Transportation Management Association, Connecticut River Joint Commissions, Upper Valley Household Hazardous Waste Committee, Lake Sunapee Protective Association, Cold River Local Advisory Committee, and Upper Valley Land Trust.

- Maintained website – www.uvlsrpc.org - to share information on planning issues and events, and kept library current with the latest technical guidance, planning literature, and sample regulations; responded to numerous requests for information from local officials, businesses, residents, libraries, school districts and other area organizations.
- Participated in professional development activities to ensure planning staff stays up-to-date on best practices, emerging topics, GIS, and changes in NH land use law and federal funding programs of benefit to communities.

We appreciate the high level of participation and support we receive from our communities, and look forward to continuing to serve the needs of the Region in the coming year. We count on feedback from the Commissioners appointed by each community, as well as local officials and residents, to ensure that our work program focuses on those regional issues that are of the highest priority to you. Please feel free to contact us at (603) 448-1680 or email me at tbamford@uvlsrpc.org to share your thoughts.

Tara E. Bamford
Executive Director





For an electronic copy of this report, please email Adair.Mulligan@crjc.org

UPPER VALLEY RIVER SUBCOMMITTEE OF THE CONNECTICUT RIVER JOINT COMMISSIONS ANNUAL REPORT 2005

This year the Upper Valley River Subcommittee updated the Recreation chapter of our *Connecticut River Management Plan*, taking a close look at river access, riverfront recreational development, swimming, fishing, boating, and area trails. A new water quality assessment conducted for us by the State of New Hampshire indicates that the Connecticut River in the Lyme area is safe for swimming and other recreation. We have now begun work on revising and updating the water resources chapter of our plan.

The Subcommittee continues to carry out our legal obligation to provide information and assistance to the states, towns, and local landowners on projects near the river. We encourage all towns in our region to review our current *Connecticut River Corridor Management Plan*, and to incorporate its recommendations as they update town plans and revise their zoning ordinances, particularly for floodplain and shoreland protection. Lyme's ordinance is serving as a model for other area towns.

There is currently a vacancy in Lyme's representation on the river subcommittee. Citizens interested in representing the town should contact the select board. The Subcommittee is advisory and has no regulatory authority. The public is welcome to participate in our meetings, on the third Monday evening of every other month at the Thetford Bicentennial Building. More information, including a calendar, advice on bank erosion and obtaining permits for work in or near the river, and a summary of the *Connecticut River Corridor Management Plan* is on the web at www.crjc.org/localaction.htm.

Freda Swan, Lyme representative



ZONING BOARD OF ADJUSTMENT ANNUAL REPORT 2005

The first step in applying for a building and zoning permit is to contact the Planning and Zoning Administrator. If the Zoning Ordinance permits the proposed use in the application, the permit is granted by the Administrator. If the proposed use requires a Special Exception according to the Zoning Ordinance, the applicant is referred to the Zoning Board of Adjustment (ZBA) for a hearing. The ZBA also considers Variances from the Zoning Ordinance and hears Administrative Appeals.

The ZBA acts like a court. Its job is to interpret the Zoning Ordinance. Members cannot talk with applicants or even with each other about applications except during a public meeting or hearing. The ZBA does not write the Zoning Ordinance. This is the job of the Planning Board and Lyme residents through public hearings and Town Meeting.

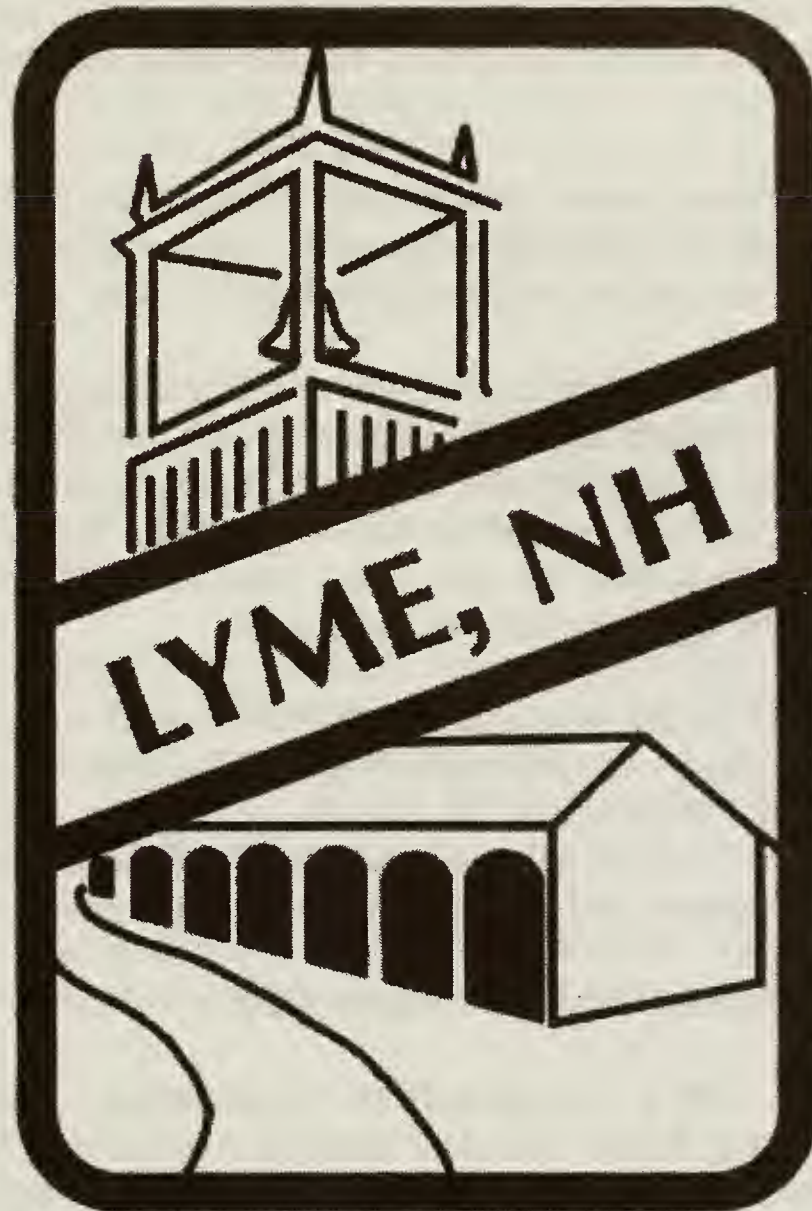
A brochure explaining the permit application and ZBA hearing process is available at the Selectboard office and on the Town's web site.

In 2005, the Lyme Zoning Administrator reviewed 120 building permit applications. The ZBA held 34 hearings to review cases as required by the Zoning Ordinance. In total, two applications were denied, 11 applications were withdrawn, and the remainder are still pending or were approved.

Two of the permits issued were to construct new houses, one permit was to build the new Lyme Nursery School, and one permit was to begin the new Crossroads Academy. The remainder of permits were for a variety of purposes including the renewal of old permits; adding accessory improvements/structures, constructing or replacing septic systems or wells; putting up signs; constructing additions, docks, ponds, or driveways; renovating existing buildings; changing the use of a building; placing a mobile home; or tearing down buildings.

The ZBA typically meets on the third Thursday of the month. Additional meetings are often needed during the building season. You are welcome to attend. Hearings are posted at the Town Offices, Nichols Hardware Store, and the Lyme Center Post Office. Abutters and other interest holders are noticed by certified mail, and a notice is published in the Valley News. Applicants and anyone with a question may contact Victoria Davis, Planning & Zoning Administrator at 795-4639. Her office hours are Wednesday and Friday 9:00 AM – 12:30 PM and other times can be arranged by appointment.

TOWN OF LYME



NARRATIVE REPORTS FOR GRAFTON COUNTY & SUPPORTED OUTSIDE AGENCIES

UNH COOPERATIVE EXTENSION-GRAFTON COUNTY OFFICE ANNUAL REPORT ABOUT LYME 2005

UNH Cooperative Extension provides New Hampshire citizens with research-based education and information, enhancing their ability to make informed decisions that strengthen youth, families and communities, sustain natural resources, and improve the economy.

Funded through the federal, state and county governments, and competitive grants, educational programs are designed to respond to the local needs of citizens through direction and support of an elected volunteer advisory council.

Education programs and assistance are objective, informal and practical in nature; most are at no direct cost for participants. Clients' needs are met through phone calls, letters and printed materials, hands-on workshops, on-site visits, seminars and conferences, and up-to-date web sites. Our staff is able to respond quickly with needed information via electronic mail, keeps up-to-date on the latest research and information, and works collaboratively with many agencies and organizations.

A professional staff of five educators and one specialist work out of the Extension Office located in the Grafton County Administrative Offices in North Haverhill. Two additional staff members work in Plymouth and Littleton to provide educational programs for limited-resource families. Additional support is provided through trained volunteers who assist with Extension programs and increase our outreach capabilities.

Educational Programs in Grafton County, FY05:

- **To Strengthen NH's Communities:** Community Conservation Assistance Program; Preserving Rural Character through Agriculture; Urban and Community Forestry; Community Youth Development; Volunteer Training (Master Gardeners, Coverts Cooperators, Community Tree Stewards, 4-H Leaders); Community Profiles.
- **To Strengthen NH's Family and Youth:** After-School Programs; Family Resource Management; 4-H/Youth Development: Family Lifeskills Program; Nutrition and Food Safety Education; Parenting Education; Cradle Crier/Toddler Tale Newsletters; Volunteer Leader Training Programs.
- **To Sustain NH's Natural Resources:** Dairy Management; Agro-ecology; Forest Resources Stewardship Program; Fruit Production and Management; GIS Training; Lakes Lay Monitoring Program; Integrated Pest Management; Ornamental Horticulture; Insect and Disease Control; Vegetable Crop Production; Wildlife Habitat Improvement; Water Quality/Nutrient Management Programs; Estate Planning and Conservation Easement Education Programs.

- **To Improve the Economy:** Small Business Assistance (Forest Industry, Loggers, and Foresters; Farms and Nurseries); Farm and Forest Product Marketing; Agricultural Business Management; Family Financial Management; Employment Skills Training Program.

Extension Staff: Tom Buob, Agricultural Resources; Ginny DiFrancesco, Water Quality; Kathleen Jablonski, 4-H/Youth Development; Michal Lunak, Dairy; Deborah Maes, Family & Consumer Resources; Northam Parr, Forestry & Wildlife Resources; Robin Peters, Nutrition Connections; Jacqueline Poulton, LEAP (Lifeskills for Employment, Achievement and Purpose). Educators are supported by Anita Hollenhorst, Donna Mitton and Kristina Vaughan at the Extension Office.

Extension Advisory Council: Mike Dannehy, Woodsville; Sheila Fabrizio, North Haverhill; James Kinder, North Haverhill; David Keith, North Haverhill; Shaun Lagueux, Bristol; Jane O'Donnell, Littleton; Cindy Putnam, Piermont; Debby Robie, Bath; Carol Ronci, Franconia; Denis Ward (Chair), Monroe. Teen Members include: Molly Roy, Bath and Justine Morris, Haverhill.

Extension Office Hours are Monday through Friday from 8 AM to 4 PM.

Phone:	603-787-6944	Fax:	603-787-2009
Email:	www.grafton2ceunh.edu		
Mailing Address:	3855 DCH, Box 5, North Haverhill, NH 03774-4909		
Web Site:	www.ceinfo.unh.edu		

Extension programs and policies are nondiscriminatory with regard to age, color, handicap, national origin, race, religion, sex, sexual orientation and veterans' status.

Respectfully submitted,
Northam D. Parr
County Office Administrator

ACORN ANNUAL REPORT 2005

ACORN (A Community Resource Network) has been providing direct comprehensive services to people living with HIV/AIDS, their partners, and other family members since 1991. In the summer of 2004, ACORN's Board of Directors voted to expand our services to include individuals and families infected and affected by Hepatitis C (HCV).

ACORN currently provides case management services to our clients infected with HIV/AIDS or Hepatitis C (HCV). The case management services provides a crucial link to assistance programs that allow our clients access to funds in support of their medical needs as well as aid in day to day expenses such as food, heat, medications, transportation, electricity, and housing.

- Support groups.
- HIV/AIDS and HCV education/ prevention programs.
- A prison outreach program to include education, prevention, counseling, and testing for HIV/AIDS or HCV.
- FREE counseling and testing for HIV and HCV (pending) to any individual in the community with past risk factors.
- Updating our services as new and innovative services become available.

Our services remain confidential. Each individual consumes approximately \$3000 per year in financial assistance. ACORN exists to provide a physical support for individuals affected and infected by HIV and HEP C. Any individual that is questioning, curious, and possibly fearing they have contracted either one of these virus's has a place to go to, to answer questions and get confidential assistance to guide them. In addition, ACORN is the only agency in the entire Upper Valley area that helps the community remain aware that both HIV and HCV are real health concerns that all of us must pay attention to and help eradicate.

ACORN would like to sincerely thank the Town of LYME for their continued support. ACORN welcomes any question(s) or requests for information at 603-448-8887.



THE LYME FOUNDATION ANNUAL REPORT 2005

The Lyme Foundation helps maintain and enhance the quality of life in Lyme, by furthering worthy social, educational, historical and other activities. The Foundation invites proposals from organizations and individuals throughout the year for grants in support of efforts to improve our community's life. Grants are funded by income from the Foundation's endowment, which is supported by Lyme citizens from an annual fund appeal, and special gifts such as bequests and other planned giving.

In addition to the Foundation's endowment for grants to organizations, four funds have been established within the Foundation to recognize individual achievements in Lyme:

The Louis V. Farrar Memorial Fund (1991) sponsors the annual "Luigi Awards" and cash prizes to students of voice or instrument music at the Lyme School.

The Breck Whitman Memorial Fund (1994) sponsors similar awards in the field of art.

The Rachel Miller Fund (1999) provides funding for an annual Lyme Citizen of the Year.

William and Justine Griffith Memorial Scholarship Fund (2002) provides college scholarships to students from Lyme.

There are also two funds that provide timely and confidential assistance to Lyme residents:

The Pearl Dimick Fund (1996) with \$200,000 bequeathed to provide financial aid through the Lyme Home Health Agency, the Lyme Congregational Church, the First Baptist Church of Lyme Center and the Lyme School. In addition to a modest amount of direct financial aid, counseling is provided for personal finances, and a high level of confidentiality is maintained.

The Dorcas Chaffee Memorial Fund (1999) provides the same kind of financial aid as the Pearl Dimick Fund, but with eligibility to anyone with significant past or present ties to Lyme.

Current Board of Trustees:

Gerry Clancy, Vice Chairman
Tina Clark
Gibb Cornwell, Chairman
Tom Ketteridge, Treasurer
Josh Kilham
Paul Killebrew, Secretary

Dan Lynch, Chair, Grants Committee
Carola Lea
Nini Meyer
Jennifer Schiffman, Vice Chair,
Grants Committee
Jan Williams, Chair, Pearl Dimick Fund
Lindy Mather, Administrative Assistant

Note: The Citizen of the Year Award will be presented at Town Meeting for the fiscal year 2006 (July 1, 2005 - June 30, 2006).

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

ANNUAL REPORT 2005

Grafton County Senior Citizens Council, Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities for as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and North Woodstock and also sponsors the Retired and Senior Volunteer Program of the Upper Valley and White Mountains (RSVP) and Grafton County ServiceLink, an information and assistance program. Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, adult care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2005, 75 older residents of Lyme were served by one or more of the Council's programs offered through the Orford and Upper Valley senior programs:

- Older adults from Lyme enjoyed 702 balanced meals in the company of friends in the senior dining rooms.
- They received 708 hot, nourishing meals delivered to their homes by caring volunteers.
- Lyme residents were transported to health care providers or other community resources on 6 occasions by volunteers.
- A frail Lyme resident benefited from 584 hours of service from our adult in-home care program, offering companionship and assistance.
- Lyme residents received assistance with problems, crises or issues of long-term care through 11 visits by a trained social worker or contacts with ServiceLink
- Lyme's citizens also volunteered to put their talents and skills to work for a better community through 363.5 hours of volunteer service.

The cost to provide Council services for Lyme residents in 2005 was \$19,284.91.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

GCSCC very much appreciates Lyme's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Roberta Berner, Executive Director

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Statistics for the Town of Lyme
October 1, 2004 to September 30, 2005

During this fiscal year, GCSCC served 75 Lyme residents out of 347 residents over 60, 2000 Census)

<u>Services</u>	<u>Type of Service</u>	<u>Units of Service</u>	<u>x</u>	<u>Unit Cost =</u>	<u>Total cost of</u>
					<u>Service Congregate/</u>
Home delivered	Meals	1,410	x	\$6.30	\$8,883.00
Transportation	Trips	6	x	\$10.84	\$65.04
Adult Day Service	Hours	0	x	\$12.25	\$0.00
Adult In-Home Care	Hours	584	x	\$17.64	\$10,301.76
Social Services	Half-hours	1.5	x	\$23.41	\$35.11
Activities		212	N/A		
ServiceLink	Contacts	10	N/A		
Number of Lyme volunteers:		8	Number of volunteer hours: 363.5		

GCSCC cost to provide services for Lyme residents only	\$19,284.91
Request for Senior Services for 2005	\$ 650.00
Received from Town of Lyme for 2005	\$ 600.00
Request for Senior Services for 2004	<u>\$ 800.00</u>

NOTE:

1. Unit cost from GCSCC Statement of Revenue and Expenses for October 1, 2004 to September 30, 2005.
2. Services were funded by Federal and State programs 53%; municipalities, county and United Way 10%; Contributions 10%; In-kind donations 16%; Friends of GCSCC 9%; Other 2%.

COMPARATIVE INFORMATION

From Financial Statements for GCSCC
Fiscal Years 2003 and 2004 and 2005

October 1-September 30

UNITS OF SERVICE PROVIDED:	FY2003	FY2004	Lyme's share in FY2005
Dining Room Meals	77,984	81,486	
Home Delivered Meals	119,695	109,546	\$8,883.00
Transportation (Trips)	44,698	45,108	\$65.04
Adult Day Service (Hours)	15,426	17,323	\$0
Social Services (1/2 Hours)	8,192	7,212	\$35.11
ServiceLink Contacts	940	1,360	\$0
Adult In Home Care (new program)		4,622	\$10,301.76

COST PER UNIT OF SERVICE PROVIDED:

	FY2003	FY2004	FY2005
Congregate/home delivered meals	\$6.10	\$5.72	\$6.30
Transportation (per trip)	\$10.57	\$9.05	\$10.84
Adult Day Service (hour of Service)	\$6.11	\$7.47	\$12.25
Social Services (per unit)	\$21.88	\$22.48	\$23.41
Adult In-Home Care (hour of service)		\$21.40	\$17.64

HEADREST ANNUAL REPORT 2005.

To the Citizens of Lyme:

As always Headrest is truly appreciates your continued support. Substance abuse is the top health issue in the Upper Valley especially amongst our adolescents. Often times the VT & NH rank among the highest in surveys that were conducted across the United States for the number of people having a substance addiction.

The funds that the citizen of Lyme contributed to Headrest will be used to fund several programs that serves the residents of Lyme along with many other residents of the State of New Hampshire. Our Crisis Hotline, Crisis Teenline, and the National Hopeline – 1-800-Suicide are manned 24 hours a day, seven days a week. Headrest is 1 of 70 national call-in sites for 1-800-Suicide and we are accredited by the American Association of Suicideology whose headquarters are in Washington, D.C.

Last year we had received a total of 15,600+ calls on our crisis hotlines and this service is funded solely by the local Towns & Cities (like Lyme), the United Way of the Upper Valley, United Way of Sullivan County and private donations. Our crisis hotline has been in operation for 35 years.

Our records identify 56 calls were received by our hotline services from individual who identified themselves as Lyme residents. Along with our hotline services, Headrest had also provided 42 individual hours of counseling and 8 hours of group counseling to individuals who reside in the Town of Lyme.

Again, Headrest thanks the citizens of the Town of Lyme for your ongoing support and your generous contribution.

Respectfully yours,

Michael Cryans
Executive Director

LISTEN COMMUNITY SERVICES ANNUAL REPORT 2005

LISTEN provides a spectrum of human service programs designed to assist individuals and families in their efforts toward successful independence. Our in-take process offers immediate crisis assistance while allowing the counselor the chance to evaluate what type of support will bring lasting changes to a client's life. All services are provided free of charge. Our programs,

<i>Budget Counseling</i> <i>Camp Scholarships</i> <i>Community Dinners</i> <i>Emergency Financial Aid</i> <i>Teen Life Skills Education</i>	<i>Food Pantry</i> <i>Holiday Helper Baskets</i> <i>Housing Helpers</i> <i>Representative Payee</i>	<i>Supportive Housing</i> <i>Thrift Store Vouchers</i> <i>Utility Assistance</i> <i>Youth Mentoring</i>
---	--	--

have grown from our vision of a community connected by and supportive of the process of "Neighbor Helping Neighbor."

Last year LISTEN COMMUNITY SERVICES provided Lyme residents the following benefits:

Service	Description of unit of service	# of Individuals Served	# of Households Served
Food Pantry and USDA	12 household visits for food	11	4
Housing Helpers	2 households received rent asst.	5	2
Heating Helpers	1 family received a fuel delivery	3	1
Housing Assistance	4 families received counseling	7	4
Misc. Client Need	4 households visits for benefits	5	3
Thrift Store Vouchers	3 household visits for clothing	5	1
Summer Camp	6 children went to camp	6	6
Utility Assistance	2 families received assistance	7	2
totals		56	23

We thank the residents of Lyme for over 20 years of support. We look forward to a future where Lyme residents and LISTEN staff work together to realize our vision of "Neighbor Helping Neighbor."

Respectfully submitted.

Merilynn B. Bourne
Executive Director

VISITING NURSE ASSOCIATION & HOSPICE OF VERMONT AND NEW HAMPSHIRE

Home Care, Hospice and Family Health Services in the Town of Lyme

The VNA & Hospice is like the local police and fire departments—a strategic part of the community's safety net—with services that must be continuously available to anyone in need. The town's support continues to be crucial for patients. Surrounded by memories, familiar furnishings, and family photographs, people almost always wish to confront the issues of illness, accident or aging, and dying in the comfort of their homes.

Town funding ensures that the following medically necessary and supportive services are provided to all citizens, including the uninsured and under-insured:

- Skilled clinical care and support during times of injury, short-term or chronic illness, or recovery from surgery or accidents. The most common conditions under our care are congestive heart failure, emphysema, diabetes, vascular disease, muscle disorders, and joint replacement.
- Nursing and physician care for pain and symptom management during terminal illness. Also addresses the psychosocial, emotional, spiritual, and financial concerns for patients, their families and their caregivers.
- Assistance to young families at risk. We help fathers and/or mothers who want to be more effective parents and care for newborns and children who have chronic illnesses requiring long-term support and care.
- Community wellness clinics including blood pressure, foot care, and flu vaccines

VNA & Hospice provided the following services in the Town of Lyme this past year: (7/1/2004 – 6/30/05)

Hospice Program

Patient families served	6
Bereavement support hours	1

Maternal Child Health Program

Children served	1
Home visits	1

Home Care Program

Patients served	37
Home visits*	736

Family Support Services

Families served	1
Individuals served	3
Home Visits	1
Fatherhood dads served	1

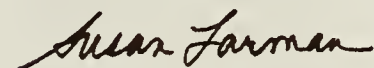
Nutrition/Food Programs

WIC clients	2
WIC visits	15

*Includes Nursing Care, Physical, Occupational and Speech Therapy, Medical Social Workers, Home Health Aides, Personal Care or Homemaker Services

On behalf of the people we serve in your community, thank you for your continued confidence.

Respectfully submitted,



Susan H. Larman, BSN, MBA
President and CEO
VNA & Hospice of VT and NH

WEST CENTRAL BEHAVIORAL HEALTH ANNUAL REPORT FOR LYME 2005

West Central Behavioral Health is very grateful to the residents of Lyme for their financial support for FY 2005. Lyme contributed \$1,500 toward mental health services for Lyme residents who needed financial help because either they didn't have health insurance or because they couldn't afford their co-payment.

In FY 2005 West Central Behavioral Health provided Lyme residents with \$12,892 of free or reduced cost for mental and behavioral health services. Of the \$12,892 Lyme provided \$1,500. The remaining \$11,395, which Lyme did not reimburse West Central Behavioral Health, was subsidized by individual donations and grants. West Central Behavioral Health is designated by the State to provide mental health services to 22 towns, of which Lyme is one, and two cities (South Grafton and all of Sullivan Counties). The State of New Hampshire designates us, but does not financially support us. Our mission is "to promote, preserve, and strengthen the mental health and quality of life for individuals and their communities through the delivery of integrated, comprehensive services". Our consumers suffer from a range of illnesses: Psychoses, schizophrenia, bipolar disorders, addictions, anxieties, depressions and other highly treatable illnesses. Treatment works and consumers do recover and lead productive lives.

Some of the services provided to Lyme residents during FY 2005:

- 11 Lyme children and their families received 175 therapy sessions at our outpatient office in Lebanon.
- 16 adult Lyme residents received 88 sessions of outpatient counseling for depression, anxiety, addictions, family problems, and other adjustment issues.
- 3 Lyme residents contacted our 24/7 Emergency Services (1-800-556-6249). These emergencies concerned suicidal issues and the possible need for psychiatric hospitalizations.
- 5 Lyme residents received 137 sessions of case management and vocational services.

In closing, West Central Behavioral Health is here to serve the most vulnerable Lyme residents and to help them on their road to recovery from their emotional and psychological illnesses. We are also grateful to the Town and its residents for their support through a town allocation and through individual and private donations.

Ron Michaud
Director of Community Relations and Development



WISE

End violence. Share hope. Change lives.

603 448-5525 Every hour, every day

79 Hanover St., Lebanon, New Hampshire 03766

Re: 2006 Funding Request

WISE is a non-profit agency serving the Upper Valley for the past thirty-four years. WISE serves women, men, and children in 25 communities of the Upper Valley in both New Hampshire and Vermont on issues regarding Domestic and Sexual Violence. WISE's mission is to empower victims of domestic and sexual violence to become safe and self-reliant through crisis intervention and support services. WISE advances social justice through community education, training, and public policy.

WISE respectfully requests funding in the amount of \$300 to help support the crisis intervention services that WISE provided last year for residents of Lyme.

WISE assisted **five** victims of domestic violence from the Town of Lyme, during FY 2005 (July 2004-June 2005). Six-hundred and twenty-five new clients were served in FY 2005 and one hundred and eighty-four of ongoing clients. This total represents an unduplicated count and does not reflect the total number of contact hours for each client.

The Town of Lyme's ongoing support enables WISE to accompany victims of abuse to local hospitals, court for orders of protection and to provide support. We also have a 24-Hour Crisis Line; provide emergency shelter, and Community Education and Outreach Programs including the Lyme School. Support from Lyme enables WISE to continue to offer free and confidential services to your residents.

We appreciate the past support we received from Lyme residents in past years and look forward to continuing this collaborative relationship to make the Upper Valley a safer place for families and their children to live.

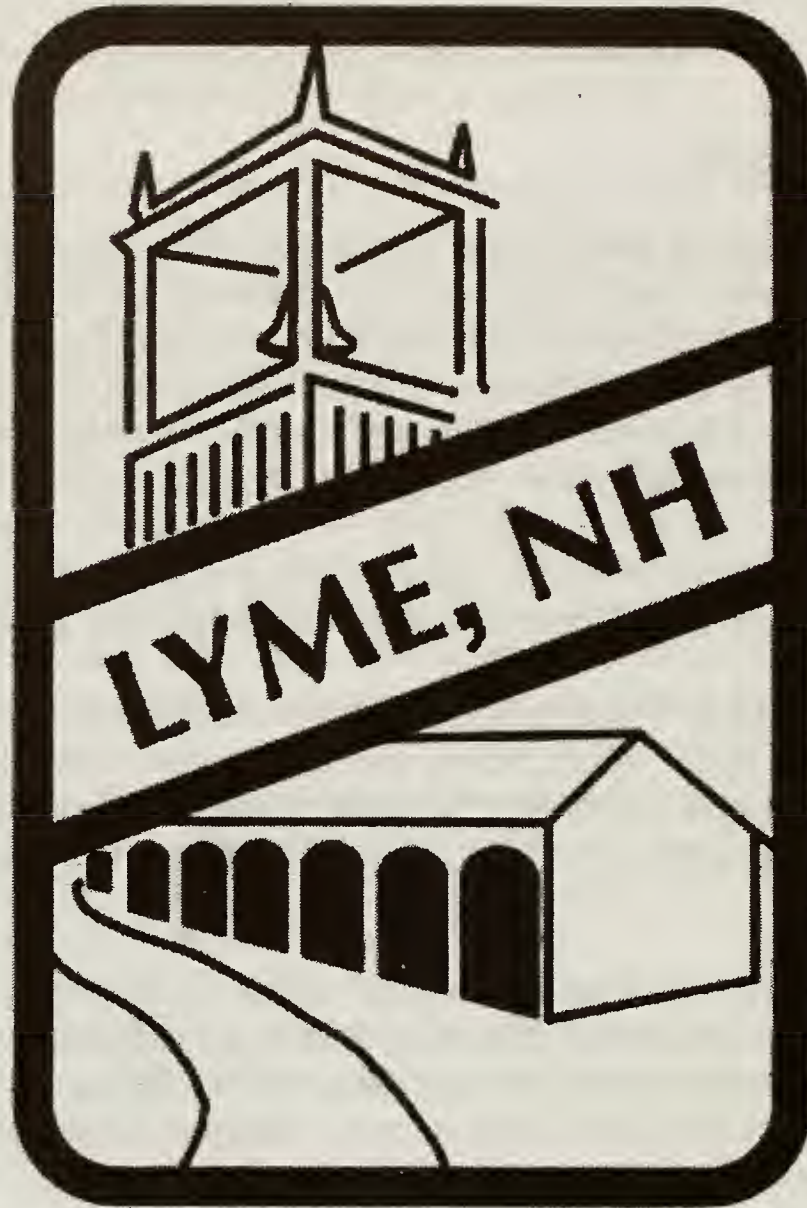
If you have any questions or would like more information about WISE and our services, please do not hesitate to contact me.

Sincerely,

Peggy O'Neil

Margaret R. O'Neil
Executive Director

TOWN OF LYME



VITAL STATISTICS 2005

BIRTHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2005

Date of Birth	Place of Birth	Name of Child	Parents
01-22-2005	Lebanon	Jared David Billings	John Billings & Mary Billings
01-30-2005	Lebanon	Elsie Louise Prince	Luke Prince & Leigh Prince
02-23-2005	Lebanon	Lily Mattalene Welch	Mike Welch & Maggie Welch
06-04-2005	Lebanon	Elsa Lynn May	Bennett May & Vicki May
06-16-2005	Lebanon	Cooper Paul Anderson	Glen Anderson & Laura Anderson
07-14-2005	Lebanon	Ian Alexander Marks	Jefferey Marks & Karen Marks
08-11-2005	Lebanon	Ella Louise Orem	Nicholas Orem & Laura Scott
09-16-2005	Lebanon	Tyler Robert Edwin Couch	Robin Couch & Heather Couch
11-18-2005	Lebanon	Kristina Renee Marshall	Jay Marshall & Elena Marshall
12-18-2005	Lebanon	Benjamin Richard Gambino	Richard Gambino & Christine Gambino
12-28-2005	Lebanon	Glen Taylor Kress	Brian Kress & Nancy Kress

**MARRIAGES REGISTERED IN THE TOWN OF LYME
FOR THE YEAR ENDING DECEMBER 31, 2005**

Date	Name of Bride and Groom	Residence
02-26-2005	Luane C. Cole Douglas A. Clark	Lyme NH Warren NH
04-29-2005	Kim Ashley Sergio Fernandez	Westwood NJ Westwood NJ
05-14-2005	Emily Elizabeth Knaeble Seth Howard Parker	Fairlee VT Fairlee VT
05-20-2005	Deana L. Kelly Fred O. Stearns III	Lyme NH Lyme NH
05-22-2005	Cynthia Marie Waterman Kevin L. Graf	Lyme NH Lyme NH
06-04-2005	Allyson Marie Lahaise Lewis Warren Tessier II	Tunbridge VT Tunbridge VT
07-23-2005	Iru Wang Nicholas Lewis Moore	Millburn NJ Millburn NJ
07-28-2005	Anne Sutherland Diebold Daniel Wayne Szenda	Springfield MA Springfield MA
08-06-2005	Kristen M. Roy Nathan R. Deleault	Lyme NH Lyme NH
08-06-2005	Sarah I. Mason Jonathan Mark Eck	Lebanon NH Lebanon NH
08-13-2005	Marlene M. Lang Thomas D. Green	Lebanon NH Lyme NH
08-27-2005	Nancy Lynne Itkin V. Blake Allison III	Lyme NH Stoneham MA
08-27-2005	Toni Lee Rockwell Jeremy Armidas Bacon	Fairlee VT Fairlee VT
09-10-2005	Christine Kim Hoa Fox Christopher Rea Donahue	Berkeley CA Berkeley CA

10-29-2005

Sally C. Thursby
Christopher Jackson

Lyme NH
Lyme NH

12-28-2005

Tracy Punshon
Brian P. Jackson

Lyme NH
Lyme NH



DEATHS REGISTERED IN THE TOWN OF LYME FOR THE YEAR ENDING DECEMBER 31, 2005

Date of Death	Place of Death	Name	Name of Mother	Name of Father
01-09-2005	Lyme	Ada O. Record	Mary Gates	Hans Olsen
01-12-2005	Lebanon	Elizabeth Waterbury	Florence Demarest	Benedict Litchfield
01-23-2005	Lyme	Emerson B. Woodward	Grace Lear	Norman Woodward
02-27-2005	Lebanon	Olive A. Gray	Grace Archer	Joseph Thompson
03-04-2005	Lebanon	Rebecca Franklin	Doris Jenne	Carroll Taylor
04-16-2005	Lebanon	Charan Burford	Jean Smalley	Donald Burford
04-23-2005	Lyme	Jean McIntyre	Jean Lord	Ambrose Geary
05-04-2005	Lyme	Rodolphe J. Trottier	Rose Allaire	Joseph Trottier
05-12-2005	Hanover	Ruth Whittemore	Carrie Washburn	Luther Whittemore
06-02-2005	Hanover	Bethanne Page	Mary Bennett	Everett Page
08-03-2005	Lyme	Niels Willem van Gemenen	Ellen Kerckhoff	Dirk van Gemenen
08-03-2005	Lyme	Niels Willem van Gemenen II	Elizabeth Smith	Niels W. van Gemenen
08-10-2005	Lyme	Allie C. Pike	L. Myrtle Coates	Earl H. Pike

09-04-2005	Lyme	Lori A. Stearns	Shirley Jones	Edward Pierson
09-27-2005	Lyme	Elizabeth H. Balch	Aurelia Ozabal	Hugo Hardtke
10-07-2005	White River Jct. VT	Mabel C. Pushee	Claudia Button	Hugh B. O'Donnell
10-16-2005	Lebanon	Joseph D. Hutchins Sr.	Ruth Beard	John J. Hutchins
10-29-2005	Lebanon	Joshua R. Bradshaw	Kristina Seavey	Christopher Bradshaw
11-27-2005	North Haverhill	Kenneth E. Elder	Rose Camp	George Elder



ANNUAL REPORT

OF THE

LYME SCHOOL DISTRICT



For the year ending December 31, 2005

**LYME SCHOOL DISTRICT
SCHOOL BOARD**

	TERM EXPIRES
Laszlo Bardos, Chair	2006
Brian Cook	2006
Peter Glenshaw, Secretary	2007
Julie McCutcheon	2007
Maggie Minnock	2008
Kathy McGowan	2008
Mark Tecca, Vice Chair	2006

SCHOOL DISTRICT OFFICIALS

Moderator – William B. Waste

Clerk – Patricia G. Jenks

Treasurer – Dina D.H. Cutting

Deputy Treasurer – Andrea N. Colgan (appointed)

ADMINISTRATION

Gerald A. Clancy
Pamela B. Frost
Gordon E. Schnare

Principal
Director of Special Education
Superintendent of Schools



LYME SCHOOL DISTRICT



WARRANT FOR
MARCH 9TH & MARCH 14TH, 2006,
SCHOOL MEETINGS

STATE OF NEW HAMPSHIRE
SCHOOL DISTRICT WARRANT
MARCH 9, 2006

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

To the inhabitants of the School District of Lyme, in the County of Grafton, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Thursday, March 9, 2006 at 7:00 PM, to act on the following subjects:

NOTE: ELECTION OF SCHOOL DISTRICT OFFICERS WILL TAKE PLACE AT THE TIME OF THE ELECTION OF TOWN OFFICERS ON TUESDAY, MARCH 14, 2006.

ARTICLE 1. To hear the reports of Agents, Auditors, Committees, or other officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 2. To see if the District will vote to raise and appropriate the amount of Three Million, Nine Hundred Twenty-nine Thousand, Two Hundred Thirty-eight Dollars (\$3,929,238.00) as an operating budget for the Lyme School District for the 2006 – 2007 school year, as submitted by the Budget Committee. This article does not include the amounts requested in Articles 3, 4, and 5, but does include the amounts included in Article 6. The school board and the budget committee recommend this appropriation.

ARTICLE 3. To see if the District will raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to help defray special education costs, and to authorize the withdrawal of \$40,000 from the Special Education Reserve Fund, established at the Lyme School District meeting on March 8, 1984. The school board and the budget committee recommend this appropriation. (Majority vote required)

ARTICLE 4. To see if the district will vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000.00) to be placed in the High School Tuition Fund, established at the Lyme School District Meeting on March 9, 1995 for funding high school tuition expenses, with such amount to be funded from the year end undesignated fund balance available on July 1, 2006. The school board and the budget committee recommend this appropriation. (Majority vote required)

ARTICLE 5. To see if the Lyme School District will vote to approve the cost item included in the collective bargaining agreement reached between the Lyme School Board and the Lyme Teachers Association for school years 2006 - 2007, 2007 – 2008 and 2008 – 2009, and agree to be legally bound to pay such cost items for all years of the agreement, which calls for the following estimated increases in salaries and benefits:

YEAR	% INCREASE	ESTIMATED AMOUNT
2006 - 2007	5.5%	\$48,506
2007 – 2008	5.4%	\$49,605
2008 - 2009	5.4%	\$51,672

AND, further, to raise and appropriate the sum of Forty-eight Thousand, Five Hundred Six Dollars (\$48,506) to fund the cost attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. The school board and the budget committee recommend this appropriation.

ARTICLE 6. To determine and fix the salaries of school district officers as follows: School District Treasurer \$800.00; School District Clerk \$75.00; School District Moderator \$75.00. The amounts in this article are included in Article 2. The school board and the budget committee recommend this appropriation.

ARTICLE 7. To transact any other business that may legally come before this meeting.

Given under our hands and seals at said Lyme this Twenty-sixth day of January 2006.

A TRUE COPY ATTEST:

Laszlo Bardos, Chair
Brian Cook
Peter Glenshaw
Jules McCutcheon
Margaret Minnock
Mark Tecca
Kathleen McGowan

School Board, School District of Lyme, New Hampshire

**SCHOOL DISTRICT WARRANT
STATE OF NEW HAMPSHIRE
MARCH 14, 2006**

GRAFTON S.S.

SCHOOL DISTRICT OF LYME

To the inhabitants of the School District of Lyme, in the County of Grafton, and State of New Hampshire, qualified to vote in District affairs:

You are hereby notified to meet at the Lyme Community Gymnasium in Lyme, New Hampshire, on Tuesday, March 14, 2006 at 7:00 in the morning to act on the following subjects:

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year, and three members of the School Board each to serve three years.

NOTE: ALL OTHER SCHOOL BUSINESS WILL BE CONDUCTED AT THE SCHOOL DISTRICT MEETING TO BE HELD ON THURSDAY, MARCH 9, 2006 AT 7:00 PM AT THE LYME COMMUNITY GYMNASIUM.

Polls will open at 7:00 AM and will close no earlier than 7:00 PM.

Given under our hands and seals at said Lyme this twenty-sixth day of January 2006.

A TRUE COPY ATTEST:

Laszlo Bardos, Chair
Brian Cook
Peter Glenshaw
Jules McCutcheon
Margaret Minnock
Mark Tecca
Kathleen McGowan

School Board, School District of Lyme School

**CANDIDATES FOR ELECTED SCHOOL DISTRICT OFFICE
MARCH 14, 2006**

For Three Years:

Three School Board Members

Kevin D. J. Kerin

Audrey C. Brown

Mary Beth Beck

For One Year:

One School District Moderator

William H. Waste

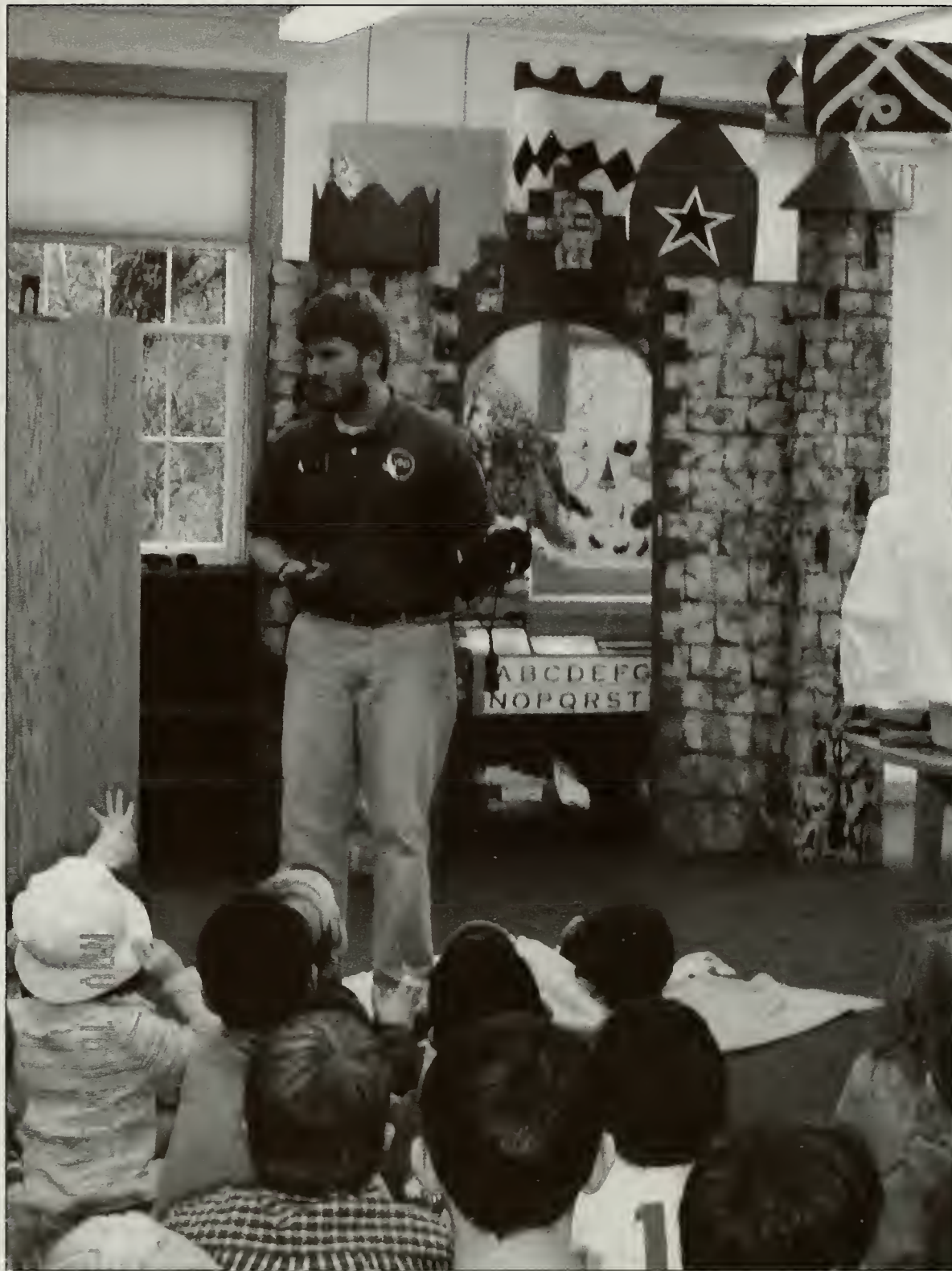
One School District Clerk

Patricia G. Jenks

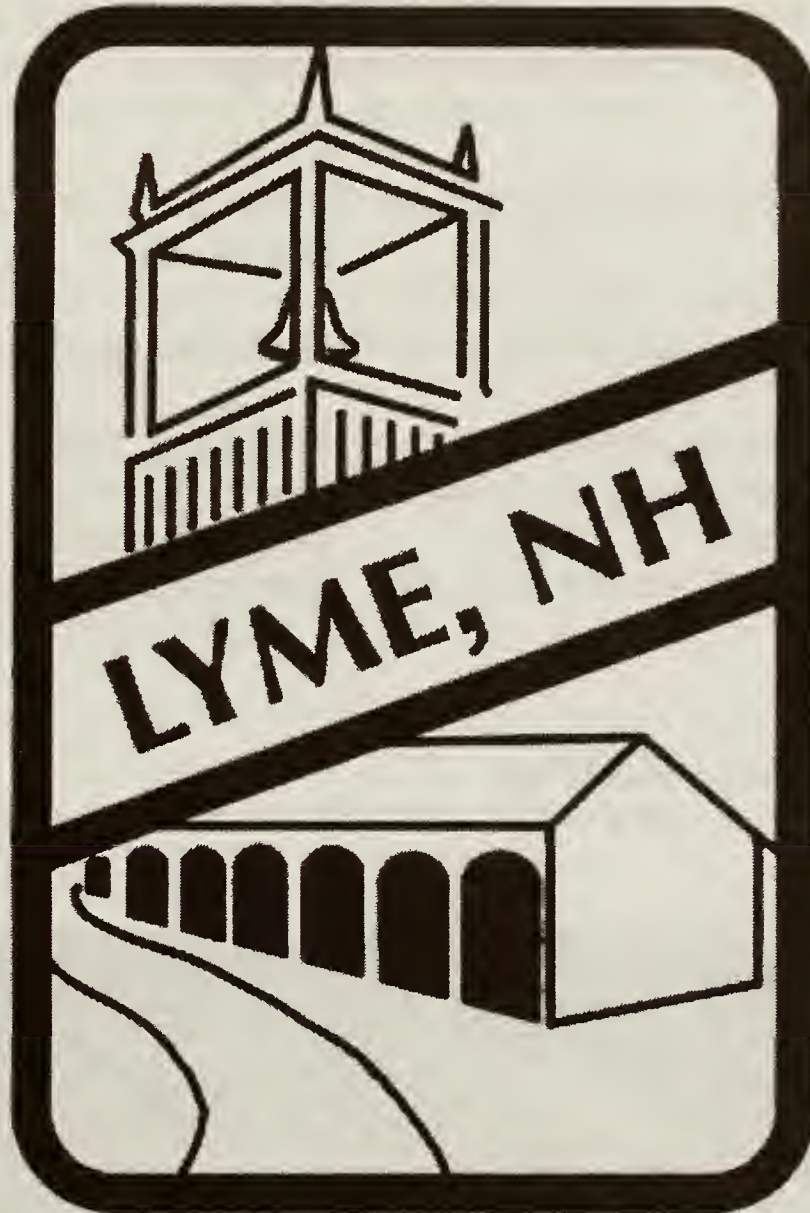
One School District Treasurer

Dina D.H. Cutting





LYME SCHOOL DISTRICT



MINUTES FOR MARCH 3RD & MARCH 8TH, 2005, SCHOOL MEETINGS

**LYME SCHOOL DISTRICT
RECORD OF ELECTION OF OFFICERS
MARCH 8, 2005**

To choose by ballot a Moderator, a Clerk, and a Treasurer, each to serve one year, two members of the School Board, each to serve three years.

OFFICERS ELECTED

MODERATOR

Bill Waste

TREASURER

Dina Cutting

CLERK

Patricia G. Jenks

SCHOOL BOARD
Three Years

Maggie Minnock
Kathleen McGowan

Respectfully submitted,
Patricia G. Jenks, School District Clerk



**LYME SCHOOL DISTRICT ANNUAL MEETING
MINUTES
MARCH 03, 2005**

Moderator Bill Waste called this meeting to order at 7:02 PM in the Lyme School Community Gymnasium. Representing the School Board were Laszlo Bardos, Tom Yurkowsky, Peter Glenshaw, Mark Tecca and Brian Cook.

Lyme Troop 273 presented the Colors and lead attendants in the Pledge of Allegiance.

Moderator Waste invited candidates for office on the school ballot to introduce themselves and offer an explanation as to their interest in serving the school district.

ARTICLE 1. Martha Rich, Head Mistress of Thetford Academy spoke on behalf of Thetford Academy, its ongoing programs and facility improvements.

Dick Jones made the motion to accept the minutes from the 2004 Annual School District Meeting as printed in the Town Report.

SECONDED

Article 1 was voted in the AFFIRMATIVE by Voice Vote.

School Board Chair, Laszlo Bardos gave a brief explanation of Articles 2 through 6 prior to the presentation of the Articles for vote. The budget will be reduced by Fifty Thousand dollars (\$50,000.00), as tuition expenses are not as high as anticipated.

ARTICLE 2. Laszlo Bardos made the motion that the District vote to raise and appropriate the amount of Three Million, Six Hundred Thirty Six Thousand Five Hundred Seventy Dollars (\$3,636,570.00) as an operating budget for the Lyme School District for the 2005 – 2006 school year. This article includes the amounts requested in Article 6.

SECONDED

Mr. Bardos provided background on this proposed appropriation. There was a brief period of questions and answers regarding special education and out of state tuition costs.

Article 2 was voted in the AFFIRMATIVE by Voice Vote.

ARTICLE 3. Laszlo Bardos made the motion that the Lyme School District vote to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000.00) for the purpose of funding high school tuition expenses and to authorize the withdrawal of \$100,000.00

from the High School Tuition Fund established at the Lyme School District Meeting on March 9, 1995.

SECONDED

Article 3 was voted in the AFFIRMATIVE by Voice Vote.

ARTICLE 4. Laszlo Bardos made the motion that the District vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000.00) to help defray special education costs, such funds to come from the Special Education Reserve Fund, established at the Lyme School District meeting on March 8, 1984.

SECONDED

Mr. Bardos explained that if these funds were not needed, they would not be withdrawn. Dr. Gordon Schnare, Superintendent of Schools clarified special education operating procedure.

Following a brief period of questions and comments regarding special education and required procedures to comply with state law, the **question was called by Barney Brannen.**

Article 4 was voted in the AFFIRMATIVE by Voice Vote.

ARTICLE 5. Laszlo Bardos made the motion that the District vote to raise and appropriate up to One Hundred Thousand Dollars (\$100,000.00) to be placed in the High School Tuition Fund, established at the Lyme School District Meeting on March 9, 1995 for funding high school tuition expenses, with such amount to be funded from the year end undesignated fund balance available on July 1, 2005.

SECONDED

Article 5 was voted in the AFFIRMATIVE by Voice Vote.

ARTICLE 6. Laslo Bardos made the motion that District determine and fix the salaries of School District officers as follows: School District Treasurer \$600.00; School District Clerk \$75.00; School District Moderator \$75.00. The amounts in this article as included in Article 2.

SECONDED

Article 6 was voted in the AFFIRMATIVE by VOICE VOTE.

ARTICLE 7. To transact any other business that may legally come before this meeting.

Laszlo Bardos acknowledged outgoing School Board members Tom Yurkowsky and Maggie Minnock. There was an appreciative round of applause.

Cynthia Bognolo asked about Lyme's obligation to help contribute money toward high school expansion projects (specifically Hanover, but in the event other high schools commenced with comparable expansion projects). Laszlo indicated that in Hanover's case Lyme was able to negotiate a better deal, but that costs such as this will become part of the required tuition costs when the need arises. It appears that most high school tuition costs incorporate capital improvement costs as part of the set tuition charge.

Moderator Bill Waste thanked the School Board for their thorough and informative presentation and for all the hard work they had obviously put into preparing for this meeting.

Dick Jones made the motion to adjourn this meeting.

SECONDED

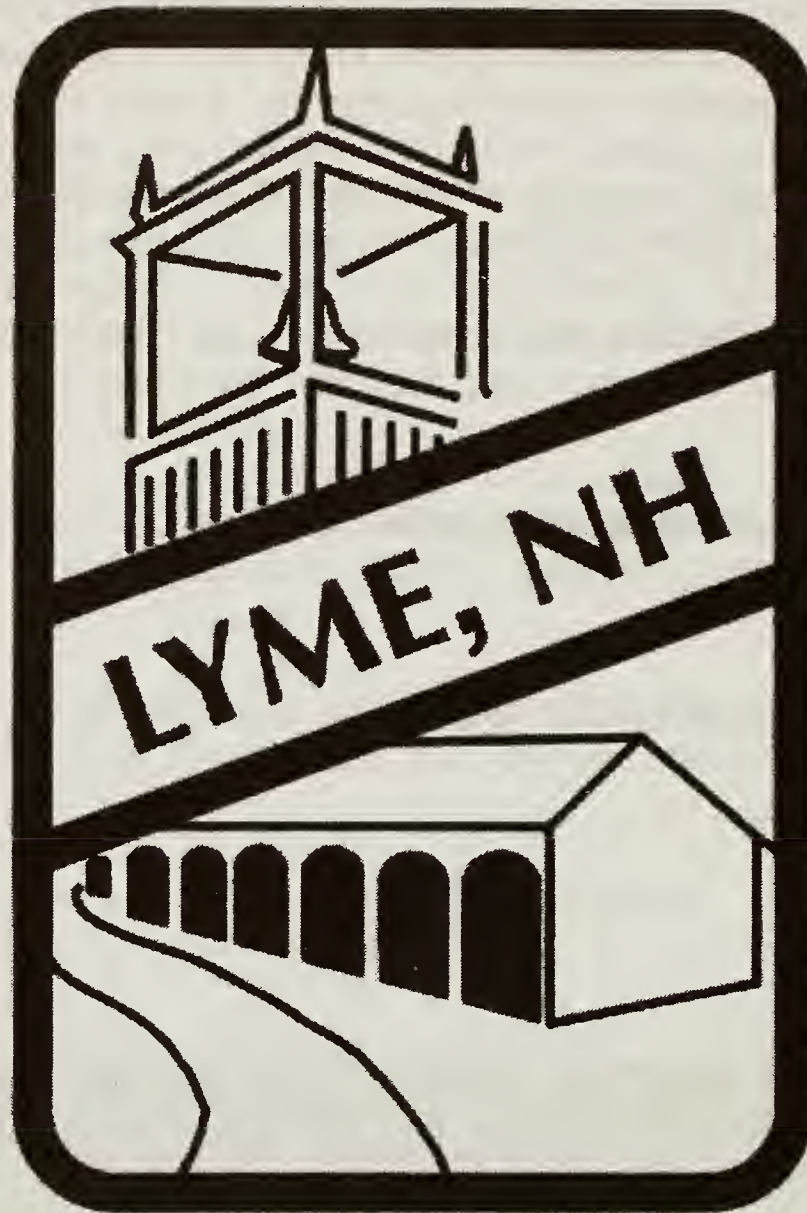
This meeting was adjourned at 8:00 PM.

Respectfully Submitted,

Patricia G. Jenks
School District Clerk
Lyme, NH



LYME SCHOOL DISTRICT



2005 FINANCIAL REPORTS

SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

OF: LYME NH

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2006 to June 30, 2007

IMPORTANT:

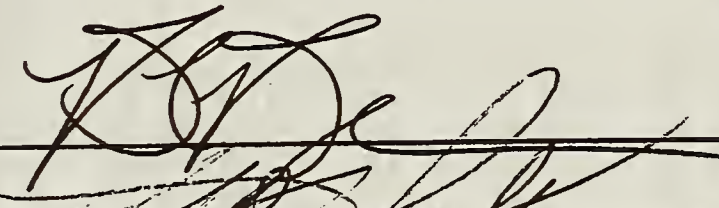
Please read RSA 32:5 applicable to all municipalities.


1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the address below.

This form was posted with the warrant on (Date): _____

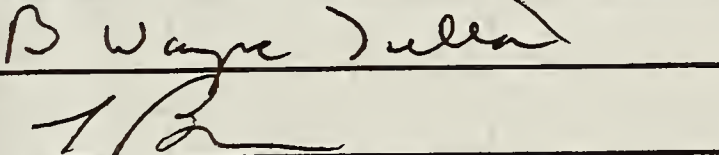
BUDGET COMMITTEE

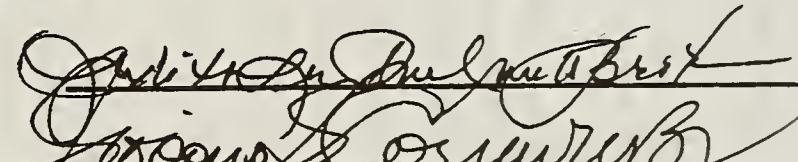
Please sign in ink.

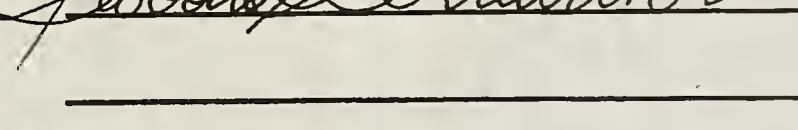




B Wayne Sullivan







THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS		Expenditures		Appropriations		School Board's Appropriations		Budget Committee's Approp.	
Acct.#	(RSA 32:3,V)	WARR	for Year 7/1/ to 6/30/	Current Year as Approved by DRA	RECOMMENDED	Ensuing Fiscal Year	RECOMMENDED	Ensuing Fiscal Year	NOT RECOMMENDED
INSTRUCTION (1000-1999)									
1100-1199	Regular Programs		\$2,302,350.00	\$2,328,758.00	\$2,429,819.00		\$2,429,819.00		
1200-1299	Special Programs		\$384,154.00	\$390,810.00	\$444,167.00		\$444,167.00		
1300-1399	Vocational Programs		\$40,078.00	\$22,981.00	\$39,243.00		\$39,243.00		
1400-1499	Other Programs		\$3,000.00	\$3,000.00	\$3,000.00		\$3,000.00		
1500-1599	Non-Public Programs								
1600-1899	Adult & Community Programs								
SUPPORT SERVICES (2000-2999)									
2000-2199	Student Support Services		\$119,391.00	\$116,837.00	\$131,163.00		\$131,163.00		
2200-2299	Instructional Staff Services		\$49,637.00	\$54,195.00	\$58,038.00		\$58,038.00		
General Administration									
2310 840	School Board Contingency								
2310-2319	Other School Board		\$12,274.00	\$13,657.00	\$14,504.00		\$14,504.00		
Executive Administration									
2320-310	SAU Management Services								
2320-2399	All Other Administration		\$123,734.00	\$129,003.00	\$149,700.00		\$149,700.00		
2400-2499	School Administration Service		\$133,955.00	\$143,275.00	\$148,117.00		\$148,117.00		
2500-2599	Business								
2600-2699	Operation & Maintenance of Plant		\$191,892.00	\$198,179.00	\$230,952.00		\$230,952.00		
2700-2799	Student Transportation		\$101,407.00	\$102,513.00	\$107,172.00		\$107,172.00		
2800-2999	Support Service Central & Other								
3000-3999	NON-INSTRUCTIONAL SERVICES		\$43,019.00	\$48,286.00	\$45,979.00		\$45,979.00		
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION								
OTHER OUTLAYS (5000-5999)									
5110	Debt Service - Principal		\$75,000.00	\$75,000.00	\$75,000.00		\$75,000.00		
5120	Debt Service - Interest		\$45,908.00	\$41,790.00	\$37,598.00		\$37,598.00		

1 2 3 4 5 6 7 8 9

PURPOSE OF APPROPRIATIONS (RSA 32:3, V)				School Board's Appropriations		Budget Committee's Approp.	
Acct.#	WARR. ART.#	Expenditures for Year 7/1/ __ to 6/30/	Appropriations Current Year As Approved by DRA	RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
FUND TRANSFERS				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220-5221	To Food Service	\$17,296.00	\$18,286.00	\$14,786.00		\$14,786.00	
5222-5229	To Other Special Revenue						
5230-5239	To Capital Projects						
5251	To Capital Reserves						
5252	To Expendable Trust (*see below)						
5253	To Non-Expendable Trusts						
5254	To Agency Funds						
5300-5399	Intergovernmental Agency Alloc.						
	SUPPLEMENTAL						
	DEFICIT						
Scho	SUBTOTAL 1	\$3,643,095.00	\$3,686,570.00	\$3,929,238.00		\$3,929,238.00	

PLEASE PROVIDE FURTHER DETAIL:

* Amount of line 5252 which is for Health Maintenance Trust \$ 0.00 (see RSA 198:20-c, V)

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition				
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		\$6,672.00	\$3,500.00	\$3,700.00
1600-1699	Food Service Sales		\$24,477.00	\$25,000.00	\$28,000.00
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		\$4,976.00	\$0.00	\$0.00
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid		\$22,605.00	\$22,469.00	\$22,993.00
3220	Kindergarten Aid				
3230	Catastrophic Aid		\$9,737.00	\$0.00	\$0.00
3240-3249	Vocational Aid		\$18,713.00	\$18,000.00	\$18,000.00
3250	Adult Education				
3260	Child Nutrition		\$531.00	\$550.00	\$500.00
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants				
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		\$2,754.00	\$2,700.00	\$2,693.00
4570	Disabilities Programs		\$37,246.00	\$37,216.00	\$37,216.00
4580	Medicaid Distribution				
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				
5221	Transfer from Food Service-Spec.Rev.Fund				
5221	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds	3	0	\$40,000.00	\$40,000.00

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	Estimated Revenues ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5252	Transfer from Expendable Trust Funds		\$198,000.00	\$100,000.00	
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance		\$100,000.00	\$96,478.00	\$100,000.00
	Fund Balance to Reduce Taxes		\$0.00	\$0.00	\$0.00
	Total Estimated Revenue & Credits		\$212,998.00	\$245,913.00	\$253,102.00

****BUDGET SUMMARY****

	Current Year Adopted Budget	School Board's Recommended Budget	Budget Committee's Recommended Budget
SUBTOTAL 1 Appropriations Recommended (from page 3)	\$3,686,570.00	\$3,929,238.00	\$3,929,238.00
SUBTOTAL 2 Special Warrant Articles Recommended (from page 4)	\$136,478.00	\$140,000.00	\$140,000.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 4)	\$0.00	\$48,506.00	\$48,506.00
TOTAL Appropriations Recommended	\$3,823,048.00	\$4,117,744.00	\$4,117,744.00
Less: Amount of Estimated Revenues & Credits (from above)	\$212,998.00	\$253,102.00	\$253,102.00
Less: Amount of Statewide Enhanced Education Tax/Grant	\$194,032.00	\$194,032.00	\$194,032.00
Estimated Amount of Local Taxes to be Raised For Education	\$3,416,018.00	\$3,670,610.00	\$3,670,610.00

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: \$367,061
(See Supplemental Schedule With 10% Calculation)

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+ or (-)"
			HIGH SCHOOL			
	1130 Regular High School Tuition					
561	In State HS Tuition	799,219	858,355	818,645	836,239	(22,116)
562	Out of State HS Tuition	445,593	426,883	440,055	422,642	(4,241)
563	Voc Ed--Out of State Regular	40,078	23,008	39,520	39,243	16,234
	Subtotal, High School Tuition	1,284,891	1,308,246	1,298,220	1,298,124	(10,122)
	1230 High School Special Education					
110	Secondary Sped Salaries	30,837	31,915	31,915	33,224	1,308
130	Extended Year Tutoring	4,474	1,500	1,500	2,000	500
210	Health Insurance Buyback	1,000	1,000	0	0	(1,000)
211	Secondary Sp. Ed. Health Ins.	0	0	14,050	12,086	12,086
212	Secondary Sp. Ed. Dental Ins.	327	733	733	754	22
213	Secondary Sp. Ed. LDD	70	121	121	120	2
220	Secondary Sp. Ed. Social Security	2,140	1,979	1,979	2,060	81
221	Secondary Sp. Ed. Medicare	501	463	463	482	19
232	Secondary Sp. Ed. Teacher Ret	873	1,181	1,181	1,229	48
250	Secondary Sp. Ed. Unemployment Comp	0	0	0	0	0
260	Secondary Sp. Ed. Workers Comp.	0	118	118	123	5
320	Contracted Services	7,176	40,000	0	4,000	(36,000)
360	Legal Expenses	2,806	2,500	2,500	1,500	(1,000)
561	Non residential Tuition 9-12	96,915	106,000	106,000	110,000	4,000
562	Residential Tuition, 9-12	0	0	0	75,000	0
580	Travel	1,149	6,000	6,000	6,000	0
610	Supplies	573	500	500	500	0
	Subtotal, HS Sp. Ed.	148,841	194,010	167,060	249,077	55,067
	Total High School Budget	1,433,732	1,502,256	1,465,280	1,547,201	44,945

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or (-)"
		LYME ELEMENTARY SCHOOL				
			Instruction			
	1100 Regular Education					
110	Teacher Salaries	751,761	731,586	731,586	815,235	83,650
	Aides Salaries	0	33,155	33,155	38,042	4,887
120	Substitute Teachers	11,911	10,500	10,500	11,000	500
130	Extra Curricula Stipend	2,947	2,200	2,200	2,200	0
210	Health Insurance Buybacks	3,650	3,690	3,820	4,290	600
211	Health Insurance	120,002	137,602	133,912	156,222	18,620
212	Dental Insurance	8,775	9,298	9,298	10,190	893
213	Life/Disability Insurance	2,250	2,088	2,088	2,473	385
214	Orthodontia	1,000	1,000	1,000	1,000	0
215	Health Care Reimbursement Accounts	0	0	0	1,530	1,530
220	Social Security	46,120	47,414	47,414	52,903	5,489
221	Medicare	10,786	11,089	11,089	12,373	1,284
232	Teacher Retirement	16,585	23,664	23,664	25,906	2,242
250	Unemployment Compensation	864	942	942	1,051	108
260	Workers Comp.	2,603	2,830	3,360	4,744	1,915
310	504 Services	0	0	0	1,500	1,500
320	Fine Arts/Enrichment	2,780	5,000	3,000	5,000	0
330	Contracted Services	1,561	0	210	0	0
430	Repairs to Equipment	124	500	500	500	0
431	Repairs to Computer Equipment	3,041	1,000	1,000	1,000	0
442	Copier and laminator lease	4,716	5,100	5,100	8,000	2,900
532	On Line Services	3,936	5,000	4,300	5,000	0
561	Elementary Tuition	0	0	11,718	0	0
610	General Supplies	35,921	27,000	27,000	28,000	1,000
640	Text Books	7,266	12,000	6,500	7,000	(5,000)
650	Software	2,491	2,250	2,250	2,250	0
733	Furniture	835	1,285	1,272	600	(685)

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
739	Equipment	238	5,000	1,000	1,000	(4,000)
740	Computer Equipment	15,374	12,300	12,300	12,300	0
	Subtotal, 1100 Regular Education	1,057,537	1,093,493	1,090,178	1,211,310	117,817
	1200 Special Education					
110	Sp. Ed. Teacher Salaries	157,715	119,913	119,913	125,716	5,803
110	Sp. Ed. Aides Salaries	0	40,672	38,896	47,184	6,512
130	Ext. Year Program, Tutors	5,769	3,200	3,200	4,000	800
210	Sp. Ed. Health Insurance Buyback	810	500	885	810	310
211	Sp. Ed. Health Insurance	29,255	31,643	26,785.00	28,773	(2,870)
212	Sp. Ed. Dental Insurance	2,331	2,417	2,245.00	2,329	(88)
213	Sp. Ed. Life/Disability Insurance	469	588	544.00	673	86
220	Sp. Ed. Social Security	9,639	9,956	9,846.00	10,720	764
221	Sp. Ed. Medicare	2,254	2,316	2,316.00	2,176	(140)
232	Sp. Ed. Teacher Retirement	3,127	4,437	4,437.00	4,651	215
250	Sp. Ed. Unemployment Compensation	0	264	220.00	264	0
260	Sp. Ed. Workers Compensation	0	594	588.00	640	46
320	Assessment/Case Management	12,985	6,000	2,386.00	3,000	(3,000)
360	Legal Expenses	1,316	1,500	1,500.00	1,500	0
561	Pre School Tuition	2,835	8,000	6,800.00	4,500	(3,500)
562	Special Education Tuition K-8	0	0	0.00	0	0
580	Travel	1,068	900	900.00	1,000	100
610	Supplies	1,953	1,900	1,900.00	1,900	0
640	Books	140	600	600.00	500	(100)
650	Software	0	0	0.00	0	0
739	Equipment	2,395	0	0.00	0	0
740	Computer Equipment	1,253	1,400	1,400	1,300	(100)
	Subtotal, 1200 Special Education	235,313	236,800	225,361	241,637	4,837

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or (-)"
1400 - After School Activities						
	110 After School Coordinator	3,000	3,000	\$3,000.00	3,000	0
	Subtotal, Instruction	1,295,850	1,333,293	1,318,539	1,455,946	122,654
	Student Support Services					
	2120 Guidance					
110	Salaries	27,587	28,683	28,683	29,723	1,040
211	Guid Health Ins.	6,051	6,107	6,107	6,647	540
212	Guid. Dental Ins.	452	403	403	415	12
213	Guid. LDD	92	116	116	120	3
220	Guidance Social Security	1,570	1,778	1,778	1,843	64
221	Guidance Medicare	367	415	416	431	16
231	Guidance Retirement	733	1,061	1,061	1,100	38
250	Guidance Unemployment	0	106	0	0	(106)
260	Guidance Workers Comp.	0	0	106	110	110
610	Supplies	334	200	200	200	0
	Subtotal, 2120 Guidance	37,187	38,870	38,870	40,588	1,718
	2130 Health Services					
110	Nurse's Salary	28,171	29,157	29,157	40,470	11,313
210	H.S. Health Insurance Buyback	300	300	300	400	100
213	H. S. LDD	123	113	112	112	(1)
220	H.S. Social Security	1,765	1,808	1,808	2,509	701
221	H.S. Medicare	413	423	423	587	164
250	Unemployment Compensation	0	44	44	44	0
260	Workers compensation	0	108	108	150	42
320	Physician's Assistant	300	300	300	300	0
430	Repairs to Equipment	186	165	100	190	25
610	Supplies	1,401	750	1,495	800	50

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
739	Emergency Equipment	368	1,000	400	800	(200)
	Subtotal, 2130 Health Services	33,027	34,167	34,247	46,362	12,194
	2140 Psychological Services					
320	Psychological Services	11,189	12,000	12,918	12,000	0
	2150 Speech Services					
320	Speech Therapy	23,382	20,000	20,950.00	20,000	\$0
321	Extended Year Program, Speech	0	800	0	800	0
	Subtotal, Speech Services	23,382	20,800	20,950	20,800	\$0
	2160 Physical/Occupational Therapy					
320	Occupational and Physical Therapy	11,431	9,000	6,000.00	11,000	2,000
321	Extended Year Program, PT/OT	0	500	0	500	0
	Subtotal, PT/OT Services	11,431	9,500	6,000	11,500	\$2,000
	2190 Other Student Services					
320	Neurological exams, visions exams, etc.	3,175	1,500	1,500	1,500	0
	Subtotal, Student Support Services	119,391	116,838	114,485	132,750	15,912
		Staff Support Services				
	2210 Improvement of Instruction					
110	Salaries	4,441	0	2,400	0	0
120	Substitutes for Professional Dev.	0	0	0	0	0
220	FICA for Prof. Dev. Substitutes	352	0	0	0	0
240	Tuition Reimbursement/Conferences	11,611	10,500	12,000	13,000	2,500
241	Incentives for Teacher Excellence	99	2,500	2,500	2,500	0
242	S. Staff Reimbursement – Conf.	369	500	250	500	0
320	Curriculum Development	2,148	4,500	4,500	4,000	(500)
329	Wellness Program	530	750	750	750	0

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+ or (-)"
610	Supplies	0	0	0	0	\$0
640	Professional Library/Publications	219	500	500	600	100
	Subtotal, Improvement of Instruction	19,769	19,250	22,900	21,350	2,100
	2220 Library					
320	Library Operating Expenses	29,868	34,945	34,947	36,688	1,743
	Subtotal, Staff Support Services	49,637	54,195	57,847	58,038	3,843
		School Board/Administration				
	2310 School Board					
110	Clerk	75	75	75	75	0
110	Treasurer	600	600	600	800	200
110	Moderator	75	75	75	75	0
110	Board Secretary	720	975	975	1,125	150
220	School Board Social Security	91	107	107	129	22
221	School Board Medicare	21	25	25	30	5
320	Contracted Services	0	0	0	0	0
360	Legal	336	2,000	2,000	1,500	(500)
370	Audit	4,930	4,200	4,200	5,000	800
540	Advertising	2,058	2,000	1,500	2,100	100
610	School Board Expenses	457	650	250	650	0
810	NHSBA Dues, NHMA fee	2,911	2,950	2,950	3,020	70
	Subtotal, School Board	12,274	13,657	12,757	14,504	847

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
	2320 SAU Administration					
110	SAU Salaries	92,885	96,611	96,911	104,422	7,811
210	Health Insurance Buybacks	0	0	400		
211	SAU Health Insurance	400	400	624	11,648	11,248
212	SAU Dental Insurance	581	315	315	323	8
213	SAU Disability Insurance	192	170	170	177	8
220	SAU Social Security	5,777	5,990	5,990	6,474	484
221	SAU Medicare	1,351	1,401	1,401	1,514	113
231	SAU Staff Retirement	2,227	2,633	2,633	2,740	108
232	Sped Coordinator Retirement	675	913	913	951	37
250	SAU Unemploy. Comp.	0	88	88	88	0
260	SAU Workers Comp.	0	357	357	386	29
319	Payroll Service	2,606	2,500	2,500	2,700	200
320	Professional Services	2,269	2,500	2,500	3,000	500
430	Repairs	0	825	500	825	0
441	Office Rent	6,300	6,300	6,300	6,600	300
442	Copier Lease	2,168	0	0	0	0
531	Telephone	1,724	2,400	1,900	2,000	(400)
532	Internet Connection	600	600	600	600	0
534	Postage	735	700	600	800	100
580	Travel	772	1,000	1,000	1,000	0
590	Hiring/Pre-employment expenses	669	400	400	650	250
610	Supplies	628	1,700	1,700	1,700	0
650	Software	657	600	600	500	(100)
733	New Furniture	100	0	0	0	0
739	New Equipment	0	0	0	0	0
740	Computer Equipment	0	0	15	0	0
810	SAU Dues and Fees	417	600	600	600	0
	Subtotal, SAU Administration	123,734	129,003	129,017	149,700	20,696

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
	2400 School Administration					
110	School Administration Salaries	105,191	109,088	109,088	113,531	4,443
211	Health Ins.	5,922	6,534	6,534	7,110	576
212	Dental Insurance	375	394	394	404	11
213	Disability Insurance	264	306	306	319	13
220	School Admin.Social Security	6,612	6,763	6,763	7,039	275
221	School Administration Medicare	1,547	1,582	1,582	1,646	64
231	Secretary's Retirement	1,747	1,944	1,943	2,021	77
232	Principal's Retirement	1,947	2,824	2,824	2,939	116
250	School Admin Unempl. Comp.	0	88	88	88	0
260	Sch. Admin. Workers Comp.	0	404	404	420	16
320	Principals Office Staff Development	0	1,500	1,500	1,200	(300)
531	Telephone	3,897	4,600	4,300	3,500	(1,100)
534	Postage	1,629	1,600	1,200	1,800	200
539	Substitute Service	1,332	1,200	1,200	1,500	300
550	Printing and Binding	804	750	750	800	50
580	Principal's Travel	0	0	0	0	0
610	Supplies	1,384	2,000	2,000	2,000	0
650	Software	1,260	1,300	1,323	1,400	100
739	Equipment	0	0	0	0	0
810	Dues/Fees	45	400	400	400	0
	Subtotal, 2400 School Administration	133,955	143,276	142,599	148,117	4,841
	Subtotal, SB/Administration	269,963	285,936	284,373	312,320	26,384

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
			Maintenance			
	2600 Building/Grounds Services					
110	Salaries--Custodians	50,103	54,027	54,027	58,409	4,382
111	Summer Custodian Help	0	0	0	720	720
120	Custodial Substitutes	463	500	500	500	0
210	Health Insurance Buyback	0	0	0	0	0
211	Health Insurance	16,363	18,052	18,052	28,780	10,727
212	Dental Insurance	0	0	0	0	0
213	Disability Insurance	226	213	213	227	14
220	B & G Social Security	3,086	3,100	3,100	3,621	521
221	B & G Medicare	722	725	725	847	122
231	Custodian Retirement	1,536	1,983	1,983	2,212	229
250	B/G Unemploy. Comp.	0	121	121	124	3
260	B/G Workers Comp.	527	1,055	1,296	1,232	177
421	Trash Collection	2,289	2,100	2,100	2,400	300
424	Snow Removal	6,257	7,250	7,250	7,400	150
430	Contracted Services/Repairs	22,290	19,000	25,000	23,000	4,000
431	Grounds Upkeep	1,521	1,400	1,400	1,500	100
432	Building Renovations	29,808	23,200	23,200	20,000	(3,200)
520	Building Insurance	6,915	6,000	7,100	11,630	5,630
580	Custodial Travel	262	150	150	200	50
610	Supplies	7,742	10,500	7,500	10,500	0
621	Propane	392	350	400	450	100
622	Electricity	21,541	22,000	22,000	25,000	3,000
624	Fuel	13,255	24,000	24,000	30,000	6,000
626	Gasoline/Diesel	0	150	150	200	50
733	Furniture	0	1,300	1,300	1,000	(300)
739	New Equipment	6,595	1,000	1,000	1,000	0
	Subtotal, 2600 Building Services	191,892	198,177	202,567	230,952	32,775

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or (-)"
			Transportation			
	2700 Transportation					
110	Parent Transportation (salaries)	6,210	6,210	6,210	6,465	255
220	Parent Transportation Soc. Secu.	385	385	385	401	16
221	Parent Transportation Medicare	90	90	90	94	4
250	Parent Transportation, Unempl. Comp.	0	34	34	36	2
260	Parent Transportation, Workers Comp.	35	131	275	136	5
320	Other Transportation	1,475	0	0	0	0
440	Field Trips	5,002	4,000	5,000	5,500	1,500
443	Bus Lease	86,481	88,641	88,641	90,855	2,214
580	Parent Transportation	1,730	3,022	3,022	3,685	663
	Subtotal, 2700 Transportation	101,407	102,513	103,657	107,172	4,659
	5100 Debt Service					
830	Bond Interest	45,908	41,790	41,790.00	37,598	(4,192)
910	Principal	75,000	75,000	75,000	75,000	0
	Subtotal, Debt Service	120,908	116,790	116,790	112,598	(4,192)
	5200 Transfer Funds					
935	Building Maintenance Trust Fund	0	0	0	0	0
936	HS Tuition--Transfer to Reserve	0	96,478	96,478	100,000	3,522
937	SpeD. Tuition Reserve	100,000	0	0	0	0
938	Food Services	17,296	18,286	18,286	14,786	(3,500)
	Subtotal, Transfer Funds	117,296	114,764	114,764	114,786	22
	Total, Elementary School	2,266,344	2,322,505	2,313,022	2,524,564	202,057

Object	Description	Actual 05	Budget 06	Projected 06	Budget 07	"+" or "-"
			FOOD SERVICE			
	3100 Food Service					
110	Food Service Salaries	20,355	21,461	22,927	15,986	(5,475)
120	Food Service Substitutes	0	500	77	500	0
210	Health Insurance Buyback	500	500	0	0	(500)
211	Food Service Health Insurance	2,801	3,090	9,379	5,393	2,303
212	Food Service Dental Insurance	0	0	459	404	404
213	Food Service Life/LDD	189	177	252	98	(79)
220	Food Service Social Security	1,137	1,286	1,720	991	(295)
221	Food Service Medicare	266	301	402	232	(69)
250	Food Service Unemployment Comp	0	84	84	88	4
260	Food Service Workers Comp	400	438	438	337	(101)
430	Food Service Repairs	0	250	0	250	0
610	Food Service Supplies	2,373	2,700	3,500	1,200	(1,500)
630	Food	14,998	17,000	17,000	20,000	\$3,000
739	Food Service Equipment	0	500	2,000	500	0
	Total, Food Service	43,019	48,287	58,238	45,979	(2,308)
	Total Lyme School	2,309,363	2,370,792	2,371,260	2,570,543	199,749
	Total Lyme Budget (Pre-K-12)	3,743,095	3,873,048	3,836,540	4,117,744	244,694

Account	Description	Actual FY '05	*Budget FY 06	Projected FY '06	Budget 07	+ (-)	%
FUND 10 -- Regular Program							
	Fund Balance From Prior Year	\$100,000.00	\$97,478	\$97,478	\$100,000	\$2,522	
1100 Revenue From Local Sources							
1111	Revenue from Property Taxes	2,492,222.00	2,621,528	\$2,621,528	\$2,999,695	\$378,167	14.43%
1510	Interest on Investments	6,671.62	3,500	\$3,700	\$3,700	\$200	
1990	Other Local Revenue	4,975.51	\$0	\$2,200	\$0	\$0	
	Subtotal	\$2,503,869.13	\$2,625,028	\$2,627,428	\$3,003,395	\$378,367	14.41%
3000 Revenue from State Sources							
3100	State Adequacy Grant	176,247.00	194,032	\$194,032	\$194,032	\$0	0.00%
3105	*State Taxes	719,391.00	693,289	\$693,289	\$656,129	(\$37,160)	-19.15%
3210	Building Aid	22,605.00	22,469	\$22,469	\$22,993	\$524	
3230	Catastrophic Aid	9,737.10	0	\$0	\$0	\$0	
3240	Voc-Tech Tuition	18,713.35	18,000	\$18,000	\$18,000	\$0	
3290	Other State Income	\$0.00	\$0	\$0	\$0	\$0	
	Subtotal	\$946,693.45	\$927,790	\$927,790	\$891,154	(\$36,636)	-3.95%
						\$0	
4000 Revenue From Federal Sources							
4550	Dept of Agriculture Grant	341.07	\$0	\$0	\$0	\$0	
4580	Medicaid Distribution	\$0.00	\$0	\$0	\$0	\$0	
4590	Other Federal Revenue	\$0.00	\$0	\$0	\$0	\$0	
	Subtotal	\$341.07	\$0	\$0	\$0	\$0	0.00%
5000 Other Revenue							
5251	Revenue from Capital Reserves	\$198,000.00	\$100,000	\$100,000	\$0	(\$100,000)	
5252	Transfers from Exp. Trust Funds	\$0.00	\$40,000	\$0	\$40,000	\$0	
	Subtotal	\$198,000.00	\$140,000	\$100,000	\$40,000	(\$100,000)	
	Subtotal, Fund 10	\$3,648,903.65	\$3,692,818	\$3,655,218.00	\$3,934,549	\$241,731	6.55%

Account	Description	Actual FY '05	*Budget FY 06	Projected FY '06	Budget 07	+ (-)	%
FUND 21 -- Food Service							
1100 Revenue From Local Sources							
1600	Food Service Income	24,477.49	\$25,000	\$26,000	\$28,000	\$3,000	
3000 Revenue from State Sources							
3260	State Food Reimbursement	531.31	\$550	\$550	\$500	(\$50)	
4000 Revenue From Federal Sources							
4260	Child Nutrition	2,754.42	\$2,700	\$2,693	\$2,693	(\$7)	
5000 Other Revenue							
5210	Transfer from Regular Program	17,296.03	\$18,286	\$28,995	\$14,786	(\$3,500)	
	Subtotal, Fund 2, Food Service	\$45,059.25	\$46,536	\$58,238	\$45,979	(\$557)	-1.20%
FUND 22 -- Special Programs							
4000 Revenue From Federal Sources							
4500	Special Education Grant (IDEA B)	36,198.00	\$36,168	\$36,168	\$36,168	\$0	
4501	Sp. Education Grant (IDEA Preschool)	1,048.36	\$1,048	\$1,048	\$1,048	\$0	
4510	School Improvement Grant	0	\$0	\$0	\$0	\$0	
4520	Title VI	4,850.00	\$0	\$0	\$0	\$0	
	Subtotal, Fund 22	\$42,096.36	\$37,216	\$37,216	\$37,216	\$0	0.00%
	Consolidated Total	\$3,836,059.26	\$3,874,048.00	\$3,848,150.16	\$4,117,744	\$281,684	7.27%
	Budget	4,117,744					
	Revenue other than local taxes	\$1,118,049					
	Revenue from local taxes	\$2,999,695					

**Accounting of Actual Special Education
Expenses and Revenues*
Special Education Revenues**

Account	Description	Actual 04	Actual 05
Local Funds			
1111	**Current Appropriation (based on % of total)	\$ 252,113.15	\$ 307,615.94
State Funds			
3100	**Adequacy (based on % of total)	\$ 38,473.84	\$ 21,149.64
3105	**State Taxes (based on % of total)	\$ 124,436.00	\$ 86,326.92
3230	Catastrophic Aid	\$ 6,707.72	\$ 9,737.00
	Subtotal	\$ 169,617.56	\$ 117,213.56
Federal Funds			
4500	Special Education Grants	\$ 42,096.36	\$ 37,246.00
4580	Medicaid Distribution	\$ -	\$ -
	Subtotal	\$ 42,096.36	\$ 37,246.00
Other Funds			
5000	Transfers from Expendable Trusts	\$ -	\$ -
Total		\$ 463,827.07	\$ 462,075.50

**Special Education costs were 14% of total costs in 2004 and 12 % in 2005.

Special Education Expenditures

Account	Description	Actual 04	Actual 05
1200	Regular Special Education	\$ 220,694.98	\$ 235,313.21
1230	High School Special Education	\$ 163,816.80	\$ 148,840.91
2140	Psychological Services	\$ 10,996.25	\$ 11,188.75
2150	Speech Language Services	\$ 27,781.99	\$ 23,382.30
2160	OT/PT Services	\$ 9,324.19	\$ 11,431.25
2190	Other Student Services	\$ 4,337.50	\$ 3,175.00
2130	School Board	\$ -	\$ -
2320	SAU Administration (Director's salary/benefits)	\$ 26,875.36	\$ 28,744.08
	Total	\$ 463,827.07	\$ 462,075.50

*As required by NH RSA 32:11-a.



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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Lyme School District
Lyme, New Hampshire

We have audited the accompanying financial statements of the governmental activities and each major fund of the Lyme School District as of and for the year ended June 30, 2005 which collectively comprise the Lyme School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on the financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Lyme School District as of June 30, 2005, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lyme School District's basic financial statements. The combining and individual fund statements are presented for the purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

August 9, 2005

*Plodzik & Sanderson
Professional Association*

EXHIBIT A-1
LYME SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2005

	<u>General</u>	<u>Food Service</u>	<u>Federal Projects</u>	<u>Expendable Trust Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 130,517	\$	\$	\$	\$ 130,517
Receivables:					
Accounts		325			325
Intergovernmental		208	98	424,141	424,447
Interfund receivable	98	1,507			1,605
Total assets	<u>\$ 130,615</u>	<u>\$ 2,040</u>	<u>\$ 98</u>	<u>\$ 424,141</u>	<u>\$ 556,894</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 32,630	\$	\$	\$	\$ 32,630
Interfund payable	1,507		98		1,605
Total liabilities	<u>34,137</u>		<u>98</u>		<u>34,235</u>
Fund balances:					
Reserved for encumbrances		2,040			2,040
Reserved for special purposes	96,478			424,141	520,619
Total fund balances	<u>96,478</u>	<u>2,040</u>		<u>424,141</u>	<u>522,659</u>
Total liabilities and fund balances	<u>\$ 130,615</u>	<u>\$ 2,040</u>	<u>\$ 98</u>	<u>\$ 424,141</u>	<u>\$ 556,894</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT A-3
LYME SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2005

	<u>General</u>	<u>Food Service</u>	<u>Federal Projects</u>	<u>Expendable Trust</u>	<u>Total Governmental Funds</u>
REVENUES					
School district assessment	\$ 2,492,222	\$	\$	\$	\$ 2,492,222
Other local	11,648	24,479		9,326	45,453
State	959,569	531			960,100
Federal	341	4,963	37,246		42,550
Total revenues	<u>3,463,780</u>	<u>29,973</u>	<u>37,246</u>	<u>9,326</u>	<u>3,540,325</u>
EXPENDITURES					
Current:					
Instruction	2,718,365		24,091		2,742,456
Support services:					
Student	106,237		13,155		119,392
Instructional staff	49,637				49,637
General administration	12,274				12,274
Executive administration	123,634				123,634
School administration	133,955				133,955
Operation and maintenance of plant	191,892				191,892
Student transportation	101,407				101,407
Non-instructional services		45,229			45,229
Debt service:					
Principal	75,000				75,000
Interest	45,908				45,908
Total expenditures	<u>3,558,309</u>	<u>45,229</u>	<u>37,246</u>		<u>3,640,784</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(94,529)</u>	<u>(15,256)</u>		<u>9,326</u>	<u>(100,459)</u>
Other financing sources (uses):					
Transfers in	198,000	17,296		100,000	315,296
Transfers out	(117,296)			(198,000)	(315,296)
Total other financing sources and uses	<u>80,704</u>	<u>17,296</u>		<u>(98,000)</u>	
Net change in fund balances	(13,825)	2,040		(88,674)	(100,459)
Fund balances, beginning	110,303			512,815	623,118
Fund balances, ending	<u>\$ 96,478</u>	<u>\$ 2,040</u>	<u>\$ -0-</u>	<u>\$ 424,141</u>	<u>\$ 522,659</u>

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE D-1
LYME SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2005

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
School district assessment:			
Current appropriation	<u>\$ 2,492,222</u>	<u>\$ 2,492,222</u>	<u>\$</u>
Other local sources:			
Earnings on investments	3,500	4,598	1,098
Scholarships		2,074	2,074
Insurance dividends		550	550
Miscellaneous		<u>4,426</u>	<u>4,426</u>
Total other local sources	<u>3,500</u>	<u>11,648</u>	<u>8,148</u>
State sources:			
Adequacy aid (grant)	719,391	719,391	
Adequacy aid (tax)	176,247	176,247	
School building aid	21,037	22,605	1,568
Catastrophic aid	7,000	9,737	2,737
Vocational aid		<u>18,713</u>	<u>18,713</u>
Total state sources	<u>923,675</u>	<u>946,693</u>	<u>23,018</u>
Federal sources:			
Federal forest reserve		<u>341</u>	<u>341</u>
Other financing sources:			
Transfers from expendable trust fund	<u>223,000</u>	<u>198,000</u>	<u>(25,000)</u>
Total revenues and other financing sources	3,642,397	<u>\$ 3,648,904</u>	<u>\$ 6,507</u>
Unreserved fund balance transferred to expendable trust fund	100,000		
Unreserved fund balance used to reduce school district assessment	<u>7,057</u>		
Total revenues, other financing sources and use of fund balance	<u>\$ 3,749,454</u>		

SCHEDULE D-2
LYME SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2005

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Current:			
Instruction:			
Regular programs	\$ 2,404,642	\$ 2,342,426	\$ 62,216
Special programs	383,975	360,063	23,912
Other	3,000	3,000	
Total instruction	<u>2,791,617</u>	<u>2,705,489</u>	<u>86,128</u>
Support services:			
Student	111,444	106,237	5,207
Instructional staff	49,218	49,637	(419)
General administration	11,921	12,274	(353)
Executive administration	124,996	123,634	1,362
School administration	140,152	133,955	6,197
Operation and maintenance of plant	186,149	191,892	(5,743)
Student transportation	99,222	101,407	(2,185)
Total support services	<u>723,102</u>	<u>719,036</u>	<u>4,066</u>
Debt service:			
Principal	75,000	75,000	
Interest	45,908	45,908	
Total debt service	<u>120,908</u>	<u>120,908</u>	
Other financing uses:			
Transfers out:			
Food service fund	13,827	17,296	(3,469)
Expendable trust fund	100,000	100,000	
Total other financing uses	<u>113,827</u>	<u>117,296</u>	<u>(3,469)</u>
Total appropriations, expenditures and encumbrances	<u>\$ 3,749,454</u>	<u>\$ 3,662,729</u>	<u>\$ 86,725</u>

SCHEDULE D-3
LYME SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2005

Unreserved, undesignated fund balance, beginning		\$	7,057
Changes:			
Unreserved fund balance used to reduce 2004-2005 school district assessment			(7,057)
2004-2005 Budget summary:			
Revenue surplus (Schedule D-1)	\$	6,507	
Unexpended balance of appropriations (Schedule D-2)		<u>86,725</u>	
2004-2005 Budget surplus			93,232
Decrease in fund balance reserved for special purposes			6,768
Unreserved fund balance transferred to expendable trust fund			<u>(100,000)</u>
Unreserved, undesignated fund balance, ending		\$	<u>-0-</u>



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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the School Board
Lyme School District
Lyme, New Hampshire

In planning and performing our audit of the Lyme School District for the year ended June 30, 2005, we considered the School District's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinions on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the School District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities caused by error or fraud, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

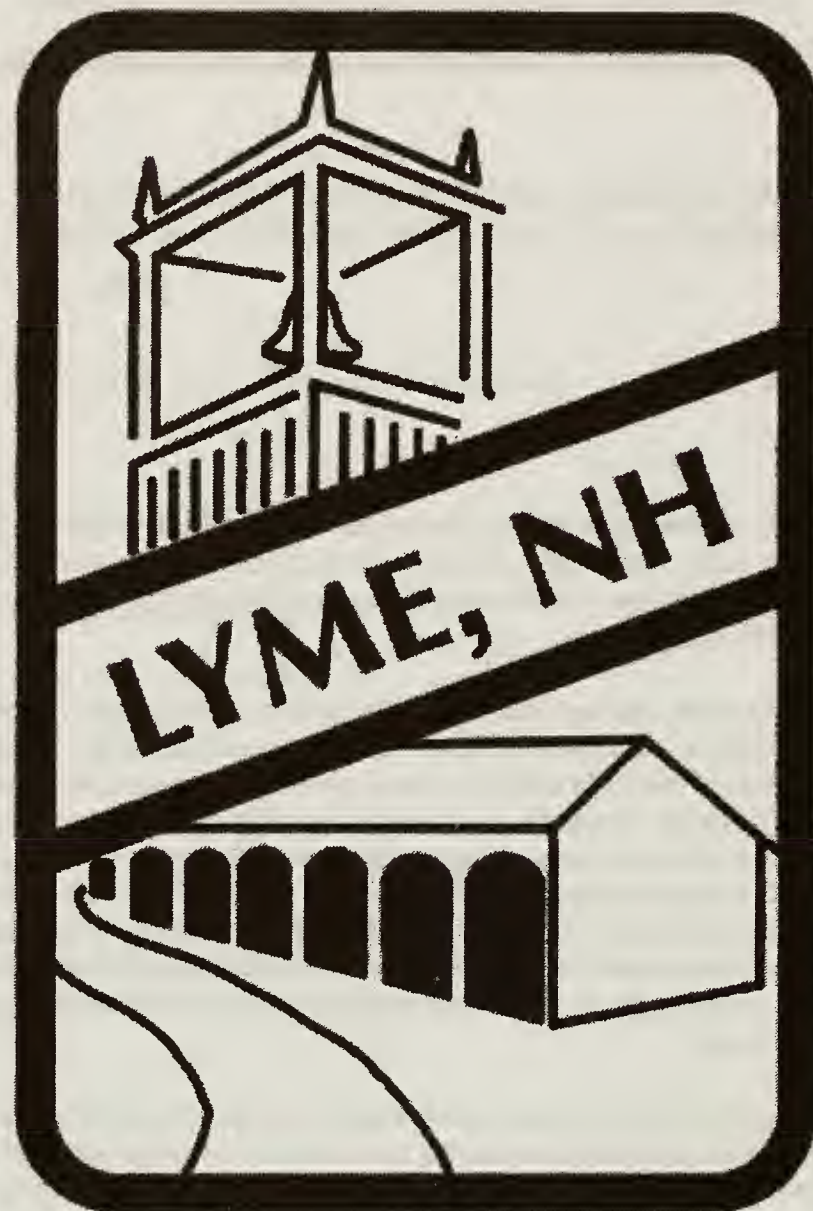
During the course of our review of internal controls, no material weaknesses in the School District's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or recordkeeping practices. In these instances, we made specific recommendations or provided instruction to applicable individuals during the course of our audit fieldwork.

This report is intended solely for the information and use of management, the school board, and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

August 9, 2005

*Plodzik & Sanderson
Professional Association*

LYME SCHOOL DISTRICT



2005 NARRATIVE REPORTS

LYME SCHOOL BOARD ANNUAL REPORT 2005

The Lyme School Board proposes an expense budget of \$4,117,744, an increase of \$244,694 or 6.3% over the 05/06 budget. The high school portion of the budget is expected to increase about \$45,000 or 3%. The elementary school and administration budgets will increase by about \$200,000 or 8.4%.

Teacher Salaries

The major increase in expenses in the elementary school portion of the budget will be salary increases. We negotiated a three-year contract with the Lyme Education Association that calls for a 4.1% increase in teacher salaries next year. The salaries for the second and third years will increase at a rate of the average increase in the consumer price index plus a quarter of a percent with a minimum increase of 3% and a maximum of 4.5%. The additional cost of this new contract in 2007/07 is about \$49,000.

Aides, Staff and Administration Wages and Salaries

We propose to increase the budget roughly \$10,000 to increase wages for educational aides \$1.25 per hour to bring them in line with wages in area schools. We are offering HMO family health plan for year-round employees (currently two positions qualify). Other staff salaries have been raised 4%. The Maintenance Coordinator's position is getting an additional \$1.00/hour. We increased administration's salaries by 4.1%.

Staff Levels

We will eliminate a three-hour-a-day teaching position we implemented last year to help the fourth grade with a large population of students with special needs (\$16,000). We propose increasing the art and band position 0.1 FTE each (a half day per week) to 0.6 and 0.4 FTE respectively. We propose increasing the school nurse from 0.6 to 0.8 FTE and the technology coordinator from 0.96 to 1.0 FTE. Increasing teacher time will cost roughly \$13,000 and increasing nurse time will cost approximately \$10,000.

We are budgeting \$23,000 in salary and another \$9,000 in potential benefits to hire a long-term substitute teacher so one teacher can go on sabbatical for half of a year to work on completing a master's degree.

Food Service Costs

Our food service program continues to lose money. We plan to decrease our subsidy of the program to about \$15,000 from about \$18,000 budgeted this year. The actual deficit in food service for this year is projected to be much higher.

We have taken steps to decrease our losses by increasing revenue and cutting costs. To increase revenue we increased the cost of lunches 13% to \$2.25 and are working to get more students participating in the lunch program. We have a new cook who has been getting positive reviews on the quality of food. We installed a dishwasher so students can eat on plates and so we can eliminate expense of many paper products. While the numbers of students buying lunches has increased slightly, they haven't increased enough

to make much of a significant dent in the deficit. To help reduce the losses we eliminated a half-time assistant cook position.

Other Major K-8 Expense Increases

- Fuel and electricity costs will increase \$6,000 and \$3,000 respectively
- Health insurance costs will rise 8.8% over last year's rates (roughly \$21,000)
- Property insurance is increasing about \$5,600

HIGH SCHOOL EXPENSES

High School Tuition

Total high school tuition costs will decrease about \$10,000 due to seven fewer students in high school than budgeted for last year. The budget assumes 90 high school students including room for two new high school students to enter the district. Although the decreasing enrollment would have saved us about \$85,000 had the costs stayed the same, the estimated tuition increases of 8% in Hanover and Thetford will erase all but \$10,000 of the savings.

Special Education

A major increase in the high school budget is a \$75,000 out-of-district placement of a student needing special education.

Summary of Major Increases (rough increases over 05/06 budget)

Increase	Item
\$75,000	Special Education Placement
\$49,000	Teacher Salary Increases
\$32,000	Long-term Substitute for Sabbatical
\$21,000	Health Insurance Premium Increase
\$21,000	Additional Benefits to Staff
\$13,000	Band, Art, Technology Coordinator
\$10,000	Additional Nurse Time
\$10,000	Aides Salary Increases
\$9,000	Electricity and Fuel
\$6,000	Property Insurance
\$246,000	Total

State Adequacy Grant

This year we will receive \$193,995 in state adequacy grant—lower than budgeted for but \$17,700 more than last year. We felt the impact of the adequacy grant in this year's tax bill.

LYME SCHOOL PRINCIPAL ANNUAL REPORT 2005

What the best and wisest parent wants for his own child,
that must the community want for all its children - John Dewey

Recently, in our weekly School Newsletter (# 21), I mentioned we had a visiting team of educators examine our Special Education Program and records. They were doing the five year State Department of Education review to see if we are in compliance with all the regulations, paperwork, etc. Although we have yet to see the summary of their evaluation, we did meet with the team to discuss what they observed throughout their two day visit.

As expected, they were impressed by our staff's understanding of our children's needs as well as their experience, motivation and sense of caring. They also noticed things we sometimes take for granted. It reinforced the value of looking at a situation with a new set of eyes, perhaps from the point of view of a new parent's first arrival at the Lyme School.

In addition to the school's curriculum and our Special Education and counseling services, they were impressed with our facility, its layout, and how clean and bright it looked. They loved all the student artwork and quality class assignments on display. They were impressed with our weekly newsletter and how it kept all the residents (ie., taxpayers) informed of town happenings. They couldn't believe the huge parent involvement for this small town: the long list of community volunteers, the PTO support, and all the school and town traditions, such as the ice cream social, the first day cheering gauntlet of supportive community, the kindergartners meeting the eighth grade, the Blisters Run, the middle school drama club, the Memorial Day and Maypole celebrations and the alumni breakfast.

The team was impressed to learn that we have no serious discipline issues (fights, graffiti, theft, suspensions, etc.), and also with our self monitoring system, "Raising Responsibility". They noticed our students' hall behavior, with children calmly and respectfully walking to their next classes, this year's theme of "Manners Matter" shows. They interviewed some of our students and classes and walked around the cafeteria and playground. On the playground, they again noticed the supervision and the fact we allowed the kids to just play and build forts or sled. Any time we give a tour to a perspective parent, we hear similar comments. It's great to have a visitor remind us of Lyme's good fortune.

This year we are saying goodbye and thank you to three school board members, Chair Laszlo Bardos, Brian Cook and Mark Tecca. They brought to the Board a lot of energy and skills and generously gave their time. The school is a better place because of them. We welcome and are grateful for our newly elected members and wish them the best. As in every year, the school saw a few major facility improvements. For example, we replaced the upstairs hall carpet, but the most noticeable change was the upgrading and

retiling of our cafeteria and staff room. Judy Elliott was a major help, providing us a plan and color scheme. Unfortunately, our contractor vanished for the exterior painting, but it will be done this spring.

We also hired a new cook, developed a new menu and purchased 'point of sale' software for our lunch program.

For his Eagle Scout project, Lyme School graduate Dylan Clancy, under the guidance of metal artist and school parent, Skip Cady, created a permanent lighted mount to display an early eighteen hundred school bell that rang in the old Lyme Plains or 'brick' school (near the horse sheds) and in the current school. This artifact of school history 'discovered' in the attic, and now on display is appreciated by numerous neighbors and local historians.

The Lyme School is running smoothly and our graduates are doing well in the schools (and activities) of their choice. What more could a parent or town want? Security, a nurturing staff, parent support and a program which encourages each child to rise to his or her own challenges. Let's count our blessings.

Gerry Clancy
Principal



**LYME SCHOOL DISTRICT
INSTRUCTIONAL STAFF
AS OF JANUARY 1, 2006**

Instructional Staff

Marcia L. Campbell	Grade 2
Kate Cook	Grade 4 Language Arts
Bonnie L. Cornell	Reading, Language Arts, Social Studies – Grade 5
	Reading, Language Arts – Grade 6
Penny A. Cove	Special Education
Lisa M. Damren	Physical Education & Health
Steven R. Dayno	Math, Grade 4; Reading/LA/SS, Grade 5
Betsy Eaton	Town/School Librarian
Nancy Fleming	Kindergarten
Marguerite E. Franks	Computer Coordinator
Pamela Frost	Special Education Director
Frances Gardent	Art
Priscilla Geoghegan	Language Arts & Social Studies, Grades 7 & 8
Laurie Hanks	School Psychologist
Phyllis Kadlub	Instrumental Music
Sharon Longacre	Grade 1
Susanne Merrill	Math, Grades 5-8
Kathleen Monroe	Speech Pathologist
Jane Officer	French, Grades 5-8; Social Studies, Grade 6
Skip Pendleton	Science, Grades 5-8
Elizabeth Pippin	Choral Music
Kathleen K. Ragonese	Grade 4
Helen D. Skelly	Home School Counselor, Algebra – Grades 7 & 8
Elaine M. White	Special Education
Jennifer J. Wilcox	Grade 3

Medical Staff

Janet Papirmeister	Nurse
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2005 LYME SCHOOL EIGHTH GRADE GRADUATES

Nicholas Balch
Ethan Ball
Henry Caldwell
Elissa Erickson
Andrew Flickinger
Kayla Harrild
Shannon Meyer

Kathryn Murdoch
J.B. Snelling
Jenna Stedman
Chris Sweitzer
Michael Tecca
Philip Tosteson
William Watson
Cassandra Wilmot

2005 LYME DISTRICT HIGH SCHOOL GRADUATES

Hanover

Joshua Barker
Alexandra Besso
Grayson Brannen
William Caffry
John Gamble
Ida Griesemer
Joelle Kellem
Sonia Lahr-Pastor
Chelsea Little
Alexandra Simon
Scott Swart
Kelly Tausanovitch
Tanner Wallace
Alec Whitman
Ellen Woglam

St. Johnsbury

Hazel Kent
Henry Vinson

Thetford

Trevor Ball
Anne Craig
Angela Dubois
Jessica Finley
Sarah Flickinger
Lance Goodrich
Isaac Lornitzo
Ian Smith
Josef Super

Hartford

James Cole-Henry

LYME HIGH SCHOOL STUDENTS AS OF OCTOBER 1, 2005

Hanover High School	55
Hartford High School	3
Lebanon High School	1
Rivendell Academy	3
St. Johnsbury Academy	2
Thetford Academy	32
<u>OOD</u>	0
Total	96

LYME SCHOOL DISTRICT
COMPARATIVE YEARLY ENROLLMENTS

For October First of Each Year

YEAR	KIND	1	2	3	4	5	6	7	8	9	10	11	12	SPEC	TOTAL
1987	26	24	17	21	16	17	15	15	11	19	17	33	21	4	256
1988	22	29	25	18	23	19	17	17	14	11	19	18	28	4	264
1989	19	28	27	23	17	26	19	20	14	15	10	16	21	3	258
1990	25	20	26	25	20	16	24	19	20	14	17	8	17	4	255
1991	21	28	19	24	24	21	15	22	20	16	15	17	11	2	255
1992	21	24	29	25	24	23	23	16	25	19	17	14	21	2	283
1993	20	20	25	31	17	21	25	21	17	24	18	16	14	1	270
1994	14	16	22	24	33	17	21	24	27	17	25	19	18	5	282
1995	30	16	21	23	25	33	16	20	25	22	18	24	18	4	295
1996	15	32	18	22	24	23	32	16	23	25	18	23	21	3	295
1997	14	19	31	21	21	23	23	33	17	24	21	16	18	4	285
1998	10	15	18	30	18	23	23	22	32	17	22	18	16	5	269
1999	17	14	15	19	29	19	25	24	23	30	20	23	23	3	284
2000	21	17	13	14	18	28	18	24	24	22	33	21	20	3	276
2001	19	21	13	14	15	18	26	18	24	23	28	25	23	3	270
2002	9	22	23	17	12	17	16	27	19	25	25	24	30	2	268
2003	19	10	22	27	15	17	16	18	27	24	27	25	23	2	272
2004	13	20	14	22	29	15	18	17	16	28	24	23	28	0	267
2005	20	15	18	14	23	29	13	22	17	20	28	23	25	0	267

PHOTOS 2005

Photos in the Town Report are courtesy of the following people:

Carolyn Bardos, Barbara Bellows, Adam Bernatas, Carole A. Bont Don Elder, John Franklin, Elise A. Garrity, Michael Hinsley, Edith Jenks, Patricia G. Jenks, Peggy Little, Linda Miller & Ginny Foose (Librarians at the Tracy Memorial Library in New London), Allan Newton, Marjorie Pike, Martha Smith, Norma Spinks, Tom Turkington, Ruth West, and Michael Whitman.

Thank you very much for sharing them with us.

Photos from the Town Portion of the Town Report

Cover: A photo of the campers at Camp Pinnacle on Post Pond. (Newton)

Inside Title Page: View from the bell tower of the Lyme Congregational Church in the direction of going up Sand Hill on Dorchester Road toward Lyme Center. Alden Inn is on the right. (Turkington & Garrity). Compare this photo to the photo on page 10.)

Page 1: Dedication page: Rebecca Franklin, former Selectmen's secretary/bookkeeper. (Franklin)

Pages 2-8: In Memoriam:

- ❖ Florence Claflin (Norma Spinks)
- ❖ Kenneth Elder (Don Elder)
- ❖ Becky Franklin (John Franklin and Bont)
- ❖ Charlotte Goldthwait (Linda Miller & Ginny Foose)
- ❖ Donna Huntington (Adam Bernatas)
- ❖ Trina Hyman (Peggy Little)
- ❖ Ed Jenks (Edith Jenks)
- ❖ Mary Bowden Olmsted (Barbara Bellows)
- ❖ Dick Olmsted, Sr. (Barbara Bellows)
- ❖ Bertha Perkins (Ruth West)
- ❖ Allie Pike (Marjorie Pike)
- ❖ Betty Waterbury (Martha Smith)
- ❖ Ruth Whittemore (Patty Jenks)

Page 10: Photo of Dorchester Road (formerly known as Sand Hill); circa 1845. (Whitman)

Page 21: May Day participants including Olivia Garrity-Hanchett. (Bont)

Page 23: Music lessons at Lyme School. (Bardos)

Page 30: A fall day on Alden Lane between Fred King's house and Jim Argentati's house. (Bont)

Page 40: Town Meeting 2005; Alfred Balch has something to say! Background: Selectmen Judith Lee Shelnutt Brotman and Peter Bleyler; Moderator Bill Waste. (Bardos)

Page 56: A walk in the woods on Alden Lane to check out the status of the Class VI road. (Bont)

Page 110: Town Meeting 2005 - Learning about Lyme's new recycling program. Featuring: Elise Garrity, Steve Maddock & Dick Jones. (Bardos)

Page 165: Ken Elder & his buddy, Zeke, enjoying a fine day on the farm. (Elder)

Page 176: Jesse Bushaw, an unknown forester, and Douglas Thorrell at a timber tax seminar. Jesse Bushaw is the auditor from the State of New Hampshire's Department of Revenue Administration who will be performing the audit of our assessments this year. Doug Thorrell also works for the DRA and is known to us as the "Timber Tax Guy". (Bont)

Page 177: Photo of The Old Cemetery, horsesheds and the back of the Lyme Congregational Church off Route 10. This is the lovely view that our dearly-departeds have of the village. (Bont)

Page 183: Chase Beach; under water during the winter of 2005/2006. (Hinsley)

Page 186: Michael C. Hinsley, Fire Chief, and Michael Mundy, volunteer firefighter, practice their underwater rescue skills (brrrrrrrrr). (Fire Department)

Page 188: Our volunteer firefighters resting after fighting a fire in Norwich, Vermont. (Fire Department)

Page 189: Our volunteer firefighters creating a dry hydrant at Albert Pushee's pond behind Nichols Hardware Store. (Fire Department)

Page 190: Dry hydrant work at Albert Pushee's pond, featuring Jim Nichols & William Pushee. (Fire Department)

Page 192: It's the Independence Day parade and the Fire Department is offering rides!! (Fire Department)

Page 198: Chase Beach – gone to the birds....(Hinsley)

Page 201: The Lyme Highway loader at work. (Garrity)

Page 202: Board of Selectmen Peter Bleyler, Richard Jones and Judith Lee Shelnutt Brotman. (Garrity)

Page 208: The Lyme Town Offices are in need of space! Elise Garrity reaches over Andrea Colgan to get paper from the printer. Also working are Victoria Davis, Carole Bont and Dina Cutting. Diana Calder is not in today or it would be even more crowded. (Jenks)

Page 214: Town of Lyme Office Staff members Dina Cutting & Elise Garrity. (Bont)

Page 209: Town Offices/space issues. (Garrity)

Page 210: Jedidiah Smith and Derek Pryor punch tickets at the Transfer Station. (Garrity)

Page 212: Transfer Station with new bins and steps. (Garrity)

Page 215: Barn on property formally owned by Margaret Balch on River Road. (Garrity)

Page 216: Weeds in Post Pond. (Garrity)

Page 224: Old Camp Pinnacle Building. (Newton)

Page 234: A wedding in the woods: Luane Clark & Douglas Clark with their best friend Penny as a witness. (Jenks)

Page 236: Beautiful bleeding hearts outside the town offices. (Garrity)

Photos from the School Report:

School Page 1: The eighth grade graduates from Lyme Elementary School in June of 2005.

School Page 51: The rediscovered original bell from the Lyme Elementary School that is now enjoying a suitable display structure built by Dylan Clancy for his Eagle Scout project. (Garrity)

School Page 7: The May Day Sword Arch by the Lyme Elementary School students. (Bont)

School Page 9: The May Day parade featuring the talented bag-pipe lady who led the 5th grader May Day dancers from the Lyme Elementary School to the Lyme Common. (Bont)

School Page 12: May Day celebrants (the Lyme Elementary School 5th graders) dancing around the May Pole on the Lyme Common. (Bont).

School Page 45: Gerry Clancy, Principal of the Lyme Elementary School, shows his appreciation for the May Day festivities by smiling and clapping. (Bont)

Town of Lyme
Office of Selectmen
38 Union Street
P.O. Box 126
Lyme, NH 03768-0126

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Little Town Meeting
Tuesday, March 7, 2006, 7:00 PM

School Meeting
Thursday, March 9, 2006, 7:00 PM
Business Meeting

Town Meeting – Elections & Official Ballots Only
Tuesday, March 14, 2006, 7:00 AM – 7:00 PM
Official Ballot Issues
Election of Town & School Officers
Zoning Amendments

Town Meeting – Business Meeting
Tuesday, March 14, 2005, 9:00 AM

Univ. of NH Library
Special Collections
Durham, NH 03824

